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1987 Virginia AGI

Distribution of Virginia Adjusted Gross Income
by Income Class and Locality

Sixteenth Annual Edition

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Center for Public Service University of Virginia
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Contents

FOREWORD v

SUMMARY vii

1987 VIRGINIA AGI 1
- All Returns 2
- Married Couple Returns 3
- Individual Returns 5
- AGI Per Exemption 6
- Index of Income Concentration 6
- Census Money Income 7
- Personal Income 8
- Limitations of the Data 9

TEXT FIGURES

Figure 1. Virginia Median AGI Per Married Couple Return, 1972–1987 3
Figure 2. Changes in Prices and Married Couple AGI, 1972–1987 4
Figure 3. Virginia AGI as a Percentage of Personal Income, 1972–1987 8

APPENDIX TABLES

Table A1. Adjusted Gross Income on All Returns, 1987 10
Table A2. Adjusted Gross Income on Married Couple Returns, 1987 16
Table A3. Percentage Change in Median AGI for Married Couple Returns, 1982–1987 22
Table A4. Adjusted Gross Income on Individual Returns, 1987 24
Table A5. Adjusted Gross Income Per Exemption, 1987 30
Table A6. Index of Income Concentration, 1987 32

Virginia Metropolitan Statistical Areas 34
Virginia Planning Districts 35

Foreword

This report, which covers the 1987 calendar year and is based on data from the Virginia Department of Taxation, is the sixteenth in a series that began in 1972.

The first report issued in the series covered the distribution of Virginia adjusted gross income (AGI) for 1972; the second report included not only the distribution for 1973 but also additional information on total AGI and number of Virginia income tax returns for each year beginning with 1963. The next thirteen reports covered AGI distribution for each year, 1974 through 1986.

The Center for Public Service wishes to thank Robert T. Benton and Geraldine A. Turner of the Virginia Department of Taxation for their help in supplying the original data for this report. Also, Thornton Staples of the University of Virginia's Academic Computing Center processed much of the data.

This report was prepared by the Center's Business and Economics Section and authored by Robert W. Cox. Several staff members at the Center assisted with the report. John L. Knapp, research director of the Business and Economics Section, guided the research. George E. Barnes edited the manuscript, while Barry A. Jackson designed the report's format and cover and created the graphics. Joan Daley, Kelley Steedman, and Susan Sakurada prepared the tables for publications.

The Center for Public Services hopes that the Virginia AGI series will continue to be a useful source of information on the state's economy. We encourage users of this report to share with us any suggestions you may have for future editions.

Carl W. Stenberg
Director, Center for Public Service
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Summary

Virginia adjusted gross income (AGI) for 1987 is the income claimed by taxpayers on their Virginia state income tax returns for tax year 1987. This report presents data for three categories of returns: all taxpayer returns, married couple returns, and individual returns.

In 1987 the median AGI for all taxpayer returns was $19,335, up 3.8 percent from 1986. Fairfax County led the state with a median of $30,437; Northampton County, with a median of $12,242, had the lowest income.

The median AGI for married couple returns, significant because it has closely matched changes in the Census Bureau's median family income, rose in 1987 to $33,510, 6.4 percent higher than in 1986. Fairfax County had the highest median ($55,970), while Bristol City had the lowest ($18,474). During the past five years, Rappahannock County has enjoyed the fastest growth in AGI for married couples (52.9 percent). After adjusting for inflation, the statewide median AGI for married couples rose 1.8 percent in 1987, the fifth straight year of real growth. From 1972 to 1987, median AGI for married couple returns has risen 19.5 percent in inflation-adjusted dollars.

Individual returns are those filed by single, divorced, separated, or widowed taxpayers. In 1987 the median individual AGI statewide was $11,454, an increase of 4.3 percent over 1986. Arlington County had the highest AGI for individuals ($19,913). Dickenson County had the lowest ($7,528).

Another form of AGI data, AGI per exemption, is similar to per capita income. For 1987, AGI per exemption was $13,347, up 4.8 percent from 1986; it was highest in Arlington County ($20,970) and lowest in Lee County ($7,805).

Adjusted gross income data can also be used to determine the degree of equality in income distribution. The index of income concentration measures how equally or unequally income is distributed; the higher the index, the greater the inequality between income classes. In 1987 the index for Virginia was 0.357. Over time, the index value has been rising in the state, starting from 0.316 in 1975 (the first year for which it was calculated). However, the index dropped slightly from 1986 to 1987.

Adjusted gross income varies from several other commonly used income measures. The Bureau of the Census uses the concepts of median family and median household income in its decennial censuses. These concepts include some non-taxable income excluded from AGI.

Adjusted gross income also differs from personal income, a broad concept that includes not only taxable and non-taxable income, but also such items as fringe benefits. Personal income, however, does not include capital gains, which are included in AGI. Although AGI as a percentage of personal income has generally declined for a number of years, in 1987 the increase in the tax base brought about by the Tax Reform Act and other legislation has raised this ratio to 72.8 percent from a low point in the early 1980s.

1987 Virginia AGI

This report contains data on Virginia adjusted gross income (AGI) by locality as reported by Virginia taxpayers on their 1987 state income tax returns.

Virginia AGI is defined as federal adjusted gross income with a few modifications.[1] In 1987, federal AGI included most types of income except the following:

1. Most Social Security benefits and other transfer payments
2. Employer contributions to private pension and health plans
3. Non-cash imputed income
4. Income in-kind
5. Certain business expenses

To derive Virginia AGI, the following items are added to federal AGI: interest from municipal bonds of other states, the ordinary income portion of a lump sum distribution from a qualified retirement plan, and 30 percent of the federal deduction allowed under the Accelerated Cost Recovery System. In addition, for Virginia AGI, the following items are subtracted from federal AGI: Virginia state government retirement benefits; interest from federal obligations; benefits received under Title II of the Social Security Act, Tier 1 of the Railroad Retirement Act, and the Workman's Compensation Act; and $200 for each taxpayer or spouse age 65 or over.

Changes in tax laws and in their interpretation have had some effect on the historical comparability of AGI. For example, beginning in 1982, up to $2,000 of payments made to an Individual Retirement Account (IRA) are deductible, even if the taxpayer was covered by an employer's pension plan. The 1986 federal income tax reform rescinded this deduction for some taxpayers beginning in 1987, however, and more recent changes passed by the Virginia General Assembly have further altered the comparability of AGI over time. The U.S. Supreme Court recently ruled that different tax treatment of state and federal retirement pensions was unconstitutional. The response in the Virginia legislature has been to exclude both federal and state pensions from AGI. This will have an effect on tax year 1989; it is unclear whether earlier years will be affected.

The AGI data cover all individuals and married couples required to file a return for 1987, which included:

1. Anyone who had Virginia income tax withheld or who paid an estimated income tax for 1987
2. Any individual with AGI more than $5,000
3. A married couple with a combined AGI more than $8,000

The proportion of the population covered by the AGI data can be roughly estimated by comparing the reported number of personal and dependent exemptions with a separate count of the total population. In 1987 the number of exemptions was 5,314,611, or 90 percent of Virginia's 1987 population of 5,913,800 as estimated by the Center for Public Service.[2]

[1] In this report, AGI refers to Virginia, not federal, adjusted gross income.

[2] Julia H. Martin, *Estimates of the Population of Virginia Counties and Cities: 1987 and 1988* (Charlottesville: Center for Public Service, University of Virginia, September 1989).

The appendix tables contain data on all returns and on two subcomponents—married couple returns and individual returns. In addition, there is information on AGI per exemption and an index of income concentration. Each of these measures is discussed in the following pages.

All Returns

Statewide, the median AGI was $19,335. This was an increase of 3.8 percent from 1986. However, after adjusting for inflation, the median fell by 0.4 percent.

A review of the economic conditions in 1987 may help to place this growth in perspective. Both the state and national economies experienced strong growth, with the state outperforming the nation. Gross state product (GSP), a measure of the state's output, grew 6.3 percent in 1987 after adjusting for inflation, compared to a 3.6 percent rise in real gross national product. Nonagricultural wage and salary employment rose by 4.8 percent from 1986 to 1987. The unemployment rate, which was 5.0 percent in 1986, was 4.2 percent in 1987. Inflation, as measured by the Implicit Price Deflator for GNP Personal Consumption Expenditures, rose to an average 4.9 percent versus 2.3 percent in 1986.[3] Of particular influence was the enactment of the federal 1986 Tax Reform Act, which took its first full year's effect in 1987. Although different sections of the act have differing effects on AGI, the intent of the legislation was to expand the tax base. Therefore one would expect AGI to rise more sharply, but other effects, such as delayed realizations of capital gains, may work to reduce this rise.

The overall county median was $21,267 compared to $17,261 for cities (see **Table A1**). The highest-income area, Fairfax County, had a median AGI 2.49 times greater than that of the lowest area, Northampton County. The highest- and lowest-income localities are shown in the table below.

	Median AGI
Top Five Localities	
Fairfax County	$30,437
Loudoun County	28,447
Chesterfield County	28,008
Prince William County	26,538
Manassas City	25,378
Bottom Five Localities	
Accomack County	13,259
Petersburg City	12,933
Bristol City	12,732
Galax City	12,407
Northampton County	12,242

Together, Virginia's eight Metropolitan Statistical Areas (MSAs) had a median AGI of $20,998, compared to $16,512 for the non-MSA portions of the state[4] (see pages 34–36 for listings of localities contained in MSAs and planning districts). Among the MSAs, the Virginia portion of the Washington, D.C.-Md.-Va. MSA had the highest median AGI ($27,525).[5] The lowest median was in the Virginia portion of the Johnson City-Kingsport-Bristol MSA ($14,951).

Among the twenty-two planning districts, the medians ranged from $27,624 in the Northern Virginia Planning District to $12,971 in the Accomack-Northampton Planning District (Eastern Shore).

In addition to providing median AGI, Table A1 contains information on the distribution of AGI by income class. Statewide, the percentage of taxpayers reporting less than $5,000 remained constant from the year before at 14.6 percent. Incomes of less than $25,000 were reported by 59.8 percent of taxpayers, while 26.2 percent had incomes between $25,000 and $50,000. Fourteen percent reported incomes of $50,000 or above, including 4.9 percent with incomes above $75,000.

[3] It is the author's opinion that the implicit price deflator for personal consumption expenditures is a more consistent measure of price changes over time than is the U.S. Consumer Price Index. For a complete justification of this deflator, see Robert W. Cox, *1986 Virginia AGI* (Charlottesville: Center for Public Service, University of Virginia, May 1988), p. 3.

[4] The MSA data refer only to the Virginia portion of those MSAs that include parts of other states. On June 30, 1983, the Richmond MSA and the Petersburg-Colonial Heights-Hopewell MSA were combined to form the Richmond-Petersburg MSA. At the same time, the Norfolk-Virginia Beach-Portsmouth MSA and the Newport News-Hampton MSA were combined to form the Norfolk-Virginia Beach-Newport News MSA.

[5] Hereafter, the Virginia portion of the Washington, D.C.-Maryland-Virginia MSA is referred to as the Northern Virginia MSA.

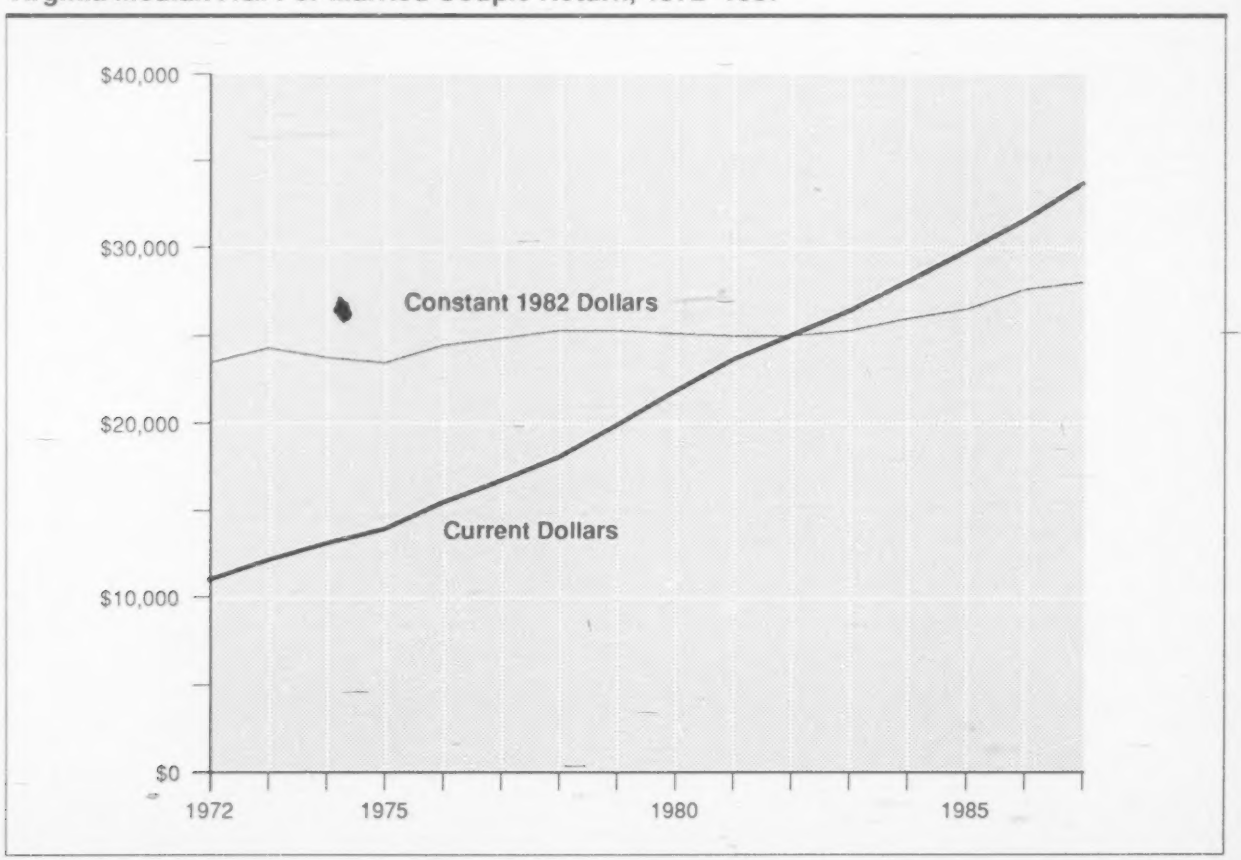
In Fairfax County, the locality with the highest median income, 13.5 percent of the returns showed incomes of $75,000 or more, the largest percentage of returns in the highest AGI class. In Bristol City, 20.9 percent of returns reported incomes of less than $5,000, the largest percentage of returns in the lowest AGI class.

Married Couple Returns

In 1987 returns filed by married couples accounted for 48.4 percent of all returns and 71.9 percent of total AGI. Married couple-returns are all returns filed by husband-wife families, including those with dependents. This study analyzes married couple returns in detail, since historically these returns have most closely matched median family incomes.

Statewide, median AGI for married couples was $33,510, a figure 6.4 percent higher than in 1986. However, after adjustment for changes in purchasing power, median income rose by 1.5 percent. Since the beginning of this series in 1972, median AGI has increased 206 percent rise in current dollars (see **Figure** 1). However, in terms of constant 1982 dollars (adjusted for changes in the implicit price deflator for personal consumption expenditures), there has been only a slight rise; over the fifteen-year period, real median AGI rose by 19.3 percent. This year's increase marks five straight years of rise in constant-dollar married couple AGI.

FIGURE 1
Virginia Median AGI Per Married Couple Return, 1972–1987



SOURCE: U.S. Department of Commerce, Bureau of Economic Analysis; and previous AGI reports.

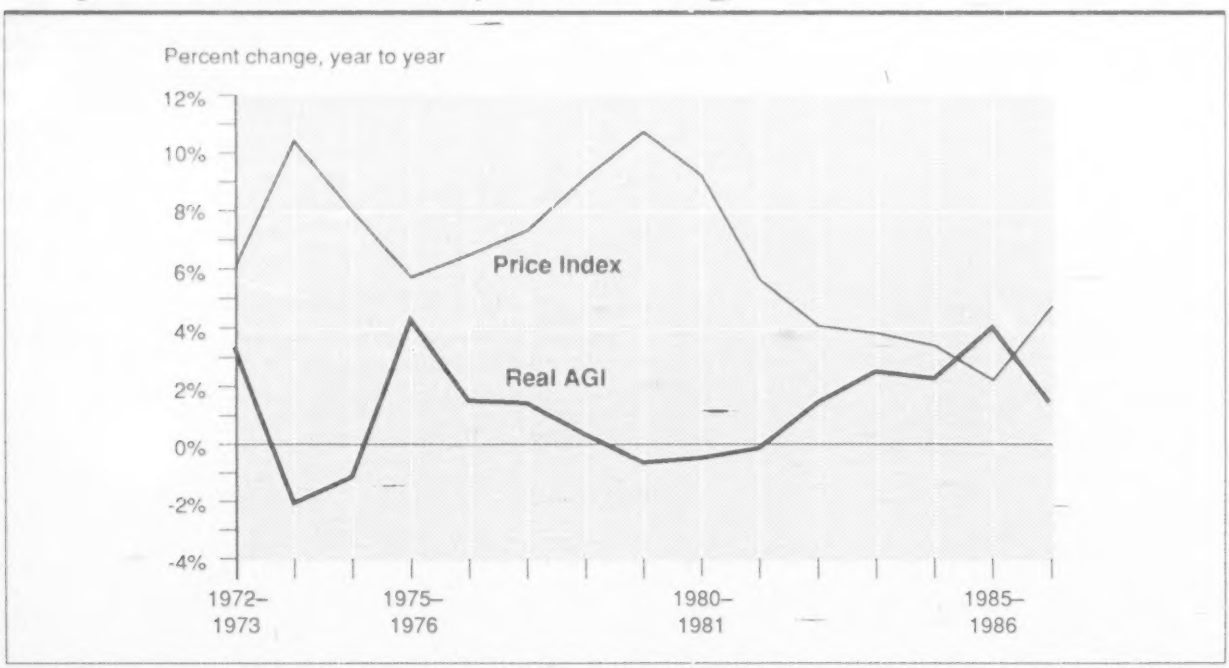
Growth in real AGI seems to depend more heavily on low inflation than on growth in nominal (current) AGI. **Figure 2** shows year-to-year percentage changes in constant dollar married couple AGI and the same changes in inflation (measured by the implicit price deflator for personal consumption expenditures). During periods of high inflation, nominal incomes have seldom risen enough to produce real rises in incomes. The consistent growth in real AGI in the mid-1980s can be almost certainly attributed to the relatively low inflation rates during these years.

The 1987 median AGI for married couple returns was $35,209 for all counties and $31,330 for cities (see **Table A2**). All of the five highest localities were in Northern Virginia. Fairfax County was once again the highest, with a median AGI of $55,970. The lowest locality, Bristol City, had a median of $18,474. The five highest and five lowest localities are shown as follows.

	Median AGI
Top Five Localities	
Fairfax County	$55,970
Fairfax City	49,560
Loudoun County	47,236
Arlington County	47,087
Prince William County	44,782
Bottom Five Localities	
Highland County	20,690
Galax City	19,979
Lee County	19,839
Grayson County	19,686
Bristol City	18,474

The median AGI for married couple returns in the MSA portion of the state was $37,515, compared to $26,817 for the non-MSA portion. Among the MSAs, the Northern Virginia MSA had the highest

FIGURE 2
Changes in Prices and Married Couple AGI, 1972–1987



NOTE: Changes in prices were measured using the implicit price deflator for personal consumption expenditures.
SOURCE: U.S. Department of Commerce, Bureau of Economic Analysis; and previous AGI reports.

median ($50,263), followed distantly by the Richmond-Petersburg MSA ($37,323). The lowest median was in the Virginia portion of the Johnson City-Kingsport-Bristol MSA ($21,679).

Among the planning districts, the median AGI for married couples ranged from $50,925 in the Northern Virginia Planning District to $21,971 in the Mount Rogers Planning District (Bristol-Galax).

The distribution of AGI for married couple returns is also in Table A2. Statewide, 35.2 percent of returns showed less than $25,000; another 38.8 percent showed AGIs between $25,000 and $49,999; and 26.0 percent reported AGIs greater than $49,999. The greatest concentration of high incomes occurred in Fairfax County, where 57.4 percent of the returns filed were in the two income classes above $49,999.

The availability of AGI data going back a number of years makes it possible to compare growth in local area AGI for married couple returns over time. Table A3 compares the growth in median AGI from 1982 to 1987. During this period, statewide AGI rose 34.54 percent; adjusted for inflation, this represented real growth of 12.4 percent. The overall average for counties was higher at 38.34 percent. The average among cities was considerably lower, 28.63 percent.

Among localities, Rappahannock County had the fastest-growing AGI, rising 52.88 percent between 1982 and 1987. This was followed by Fauquier and Culpeper counties with 50.44 percent and 48.93 percent respectively. The slowest-growing localities were all in Southwest Virginia: Dickenson County (5.90 percent), Buchanan County (10.98 percent), and Bristol City (11.22 percent).

Although Northern Virginia is usually cited as the fastest-growing section of the state, it is interesting to note that the fastest-growing AGIs—Rappahannock, Fauquier, and Culpeper—are just outside of the Northern Virginia MSA boundaries. In addition to these counties, the next-fastest-growing localities, Clarke County (48.41 percent) and Madison County (47.93 percent) can also be counted on the outskirts of Northern Virginia.

Some areas of Southside Virginia, most notably Patrick County (46.44 percent), Buckingham County (46.39 percent), Halifax County (46.39 percent), and Charlotte County (45.97 percent) also exhibited strong growth in the 1982–87 period. In most cases these counties were starting with a much lower than average AGI, indicating that their manufacturing-based economies may have suffered during the 1981–82 recession, but have rebounded sharply since.

Northern Virginia fared as a region only about average. Although Manassas Park City grew very rapidly (47.15 percent), it is so small in relation to the entire region that it had little influence on the total. Indeed, Fairfax County grew only slightly faster than the state average (36.26 percent vs. 34.54 percent).

Individual Returns

Tax returns of single, divorced, separated, or widowed taxpayers are classified as individual returns. In 1987 statewide median AGI for individual returns was $11,454, an increase of 4.3 percent over 1986. After adjustment for inflation, median AGI decreased by 0.6 percent. The median for counties was $11,787, and that for cities was $11,188 (see Table A4). The five highest localities and the five lowest are listed below:

	Median AGI
Top Five Localities	
Arlington County	$19,913
Alexandria City	19,179
Fairfax County	16,436
Falls Church City	15,893
Fairfax City	15,486
Bottom Five Localities	
Lee County	8,126
Norton City	7,982
Galax City	7,954
Russell County	7,897
Dickenson County	7,528

The individual return median for all MSAs was $12,398, and for non-MSAs it was $9,476. The Northern Virginia MSA had the highest median

($16,587), and the Virginia portion of the Johnson City-Kingsport-Bristol MSA had the lowest median ($8,515).

Among the planning districts, the medians ranged from $16,762 in the Northern Virginia Planning District to $8,182 in the Cumberland Plateau Planning District (Tazewell).

AGI Per Exemption

Table A5 shows AGI per exemption. To reduce double counting, the extra exemptions for age and blindness have been excluded. However, a small amount of double counting remains because some children with taxable income are counted twice—once on their parents' return and again on their own.

AGI per exemption is similar to a per capita measure except that the divisor contains only the population with adjusted gross income rather than the total population. For the state as a whole, 1987 AGI per exemption was $13,347, up 4.8 percent over 1986. For counties, the figure was $13,821 and for cities, $12,501 (see Table A5). The five highest and lowest localities are listed below:

	AGI Per Exemption
Top Five Localities	
Arlington County	$20,970
Fairfax County	19,707
Alexandria City	19,520
Fairfax City	18,223
Loudoun County	17,100
Bottom Five Localities	
Greensville County	8,049
Charlotte County	8,032
Lunenburg County	7,998
Grayson County	7,948
Lee County	7,805

Variation in AGI per exemption among localities may be measured in several ways. The simplest approach is to compute the ratio of the highest to the lowest observation. In 1987 the ratio was $20,970 to $7,805, or 2.7 to 1. A more sophisticated measure is the coefficient of variation, which shows the standard deviation as a percentage of the mean. The higher the value, the greater the variation. In 1987, the coefficient of variation was 22.5 percent, unchanged from 1986.

AGI per exemption was $14,509 in the MSA portion of the state compared to $10,330 in the non-MSA portion. The Northern Virginia MSA, with an AGI per exemption of $18,502, outstripped all other MSAs by a wide margin. The Virginia portion of the Johnson City-Kingsport-Bristol MSA had the lowest AGI per exemption ($9,344).

Among the planning districts, AGI per exemption was highest in the Northern Virginia Planning District ($18,709), followed distantly by the Richmond Regional Planning District ($14,107). The Accomack-Northampton Planning District (Eastern Shore) had the lowest figure at $8,612. The Piedmont Planning District (Farmville) was the next lowest ($8,627).

Index of Income Concentration

An index of income concentration for all returns is shown in Table A6.[6] The index measures the equality of income distribution. If all taxpayers had the same income, the index would be zero. The greater the inequality of income distribution, the higher the value of the index.

In 1987, the state index of income concentration average was 0.357. Among localities, Williamsburg City had the highest value at 0.407, and Manassas Park City was the lowest, with an index of 0.283. Generally, the large central cities had greater inequality than their associated suburbs. For example,

[6] Index of income concentration = $\frac{1}{2} \sum_{i=1}^{k} |X_i - Y_i|$

where X_i and Y_i are uncumulated percentages of the distribution of total returns by AGI class (X) and the distribution of total AGI by AGI class (Y). For a description of the method of computation, see U.S. Bureau of the Census, *The Methods and Materials of Demography* (Washington, D.C.: Government Printing Office, 1971), pp. 178–80.

Richmond City had an index of 0.377 compared to 0.316 in Chesterfield County, 0.334 in Hanover County, and 0.339 in Henrico County.

The MSA portion of the state had a slightly higher index value than did the non-MSA, 0.357 and 0.339 respectively. Among the eight MSAs, the indexes ranged from a high of 0.372 in Charlottesville to 0.329 in the Virginia portion of the Johnson City-Kingsport-Bristol MSA.

Among the twenty-two planning districts, the greatest inequality of income was in the Rappahannock-Rapidan Planning District (0.369), followed by the Thomas Jefferson Planning District (0.368), and the Northern Neck Planning District (0.362). The lowest degree of inequality occurred in the Mount Rogers Planning District (0.321).

Over time, the index of income concentration has risen from a value of 0.316 in 1975 to 0.357 in 1987. The 1987 value is down slightly from the 1986 value of 0.359. This represents only the second time since the index has been calculated that the value has fallen, the other time being from 1979 to 1980. Although the reason for the decline is unclear, it probably can be related to a reduced level of capital gains claimed in 1987 and the higher level claimed in 1986 by the wealthiest taxpayers.

Census Money Income

Adjusted gross income is not the same as money income reported by the Bureau of the Census. In 1979 total AGI was 84 percent of total census money income for Virginia.[7] Unlike census money income, AGI excludes transfer payments such as most Social Security benefits, welfare payments, and unemployment compensation. In addition, AGI does not cover persons with income below the filing requirement. Persons receiving transfer payments and those with income below the filing requirement are included in the tax statistics only if they had some additional taxable income or had to file in order to receive a refund for tax withheld.

AGI also excludes income of armed forces personnel who retain legal residence in another state. The omission of this military income means that AGI will comprise a smaller percentage of census money income in areas with a dense concentration of military personnel, such as Prince George County, Norfolk City, and Virginia Beach City. Furthermore, since non-military income and income of the spouse are taxable, the tax statistics may exaggerate the number of low AGI returns in these areas.

AGI does include certain capital gains, an income category not included in the definition of census money income. At the state and local level, AGI also contains some non-resident income, whereas census income is restricted to resident income.

A final difference between the two concepts is the reporting unit. The principal census reporting units are families, unrelated individuals, and households. The major tax reporting units are individual returns and married couple returns. Married couple returns are further subdivided into joint, combined, and separate returns. None of the tax units is entirely comparable with any census unit.

The median AGI on all returns is not a good proxy for median household money income. In 1979, the income year reported in the 1980 Census, Virginia median household income was $17,475—a figure 43 percent larger than 1979 median AGI on all returns ($12,188). Although many reasons accounted for the difference, the principal one was that members of the same household often filed separately. For example, a return might be filed for a child living in the same household with parents who also filed. The end result was that the number of returns exceeded the number of households by 9.2 percent.[8]

[7] U.S. Bureau of the Census, *1980 Census of Population: General Social and Economic Characteristics*, PHC80-1-C48 (Washington, D.C.: Government Printing Office, July 1983), pp. 11, 16.

[8] U.S. Bureau of the Census, *1980 Census of Population: General Social and Economic Characteristics*, PHC80-1-C48 (Washington, D.C.: Government Printing Office, July 1983), p. 58.

Median AGI reported on married couple returns is a fairly good proxy for median census money income for families even though AGI differs from census money income, and married couples are a subset of all families.[9] According to the 1980 Census, Virginia median family income in 1979 was $20,018. In 1979 median AGI reported by married couple families was $19,752. Thus, median AGI was 99 percent of the census figure. For individual counties and cities, the percentage varied depending on local conditions such as the population living in poverty, the number of military personnel, the number of persons receiving transfer payments (e.g., Social Security benefits and welfare assistance), and the accuracy of geographic coding of tax returns.

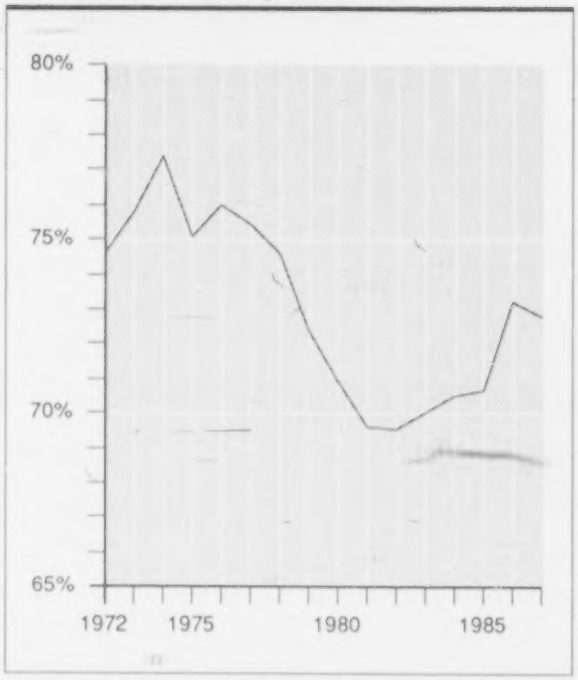
Personal Income

AGI differs also from the concept of personal income developed by the U.S. Department of Commerce, Bureau of Economic Analysis (BEA). Personal income is a broader concept than either Census money income or AGI. Unlike AGI, personal income includes:

1. All transfer payments such as Social Security and unemployment benefits
2. Certain fringe benefits
3. Imputed income such as wages and salaries paid in-kind, the net rental value of owner-occupied houses, the net value of food and fuel produced and consumed on farms, and imputed interest earned from financial intermediaries
4. Dividends excluded from taxation
5. Tax-exempt interest and dividend distributions

On the other hand, AGI includes certain items excluded from personal income: (1) personal contributions for social insurance (principally, employee Social Security taxes and federal employee retirement payments); and (2) all capital gains. Furthermore, there are differences in coverage. Personal income includes the income of certain categories not contained in AGI, the most important of which are low-income persons not required to file a state tax return; non-resident members of the armed forces stationed in Virginia; and private trust, pension, health, and welfare funds.

FIGURE 3
Virginia AGI as a Percentage of Personal Income, 1972–1987



SOURCE: U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business* 67 (August 1987): 44–45; and previous AGI reports.

In 1987 AGI amounted to 72.8 percent of Virginia personal income. In 1972 Virginia AGI was almost 75.0 percent of personal income. Between 1972 and 1987, however, AGI as a percentage of personal income has fluctuated (see Figure 3). From a peak of 77.4 percent in 1974, AGI as a percentage of personal fell to a low of 69.2 percent in 1982. It began to recover somewhat in the mid 1980s.

The causes of the fluctuations appear to be various. A major cause of the decline earlier was the growth of non-taxable transfer payments as a percentage of personal income.[10] The major cause for the increase

[9] The census definition of family includes families with only one spouse present, whereas Virginia AGI married couple returns are limited to husband-wife families that file returns.

[10] For an explanation of this and other contributing factors, see Thae S. Park, "Personal Income and Adjusted Gross Income, 1977–1981," *Survey of Current Business* 63 (April 1983): 28–32.

in 1986 appears to be early realization of capital gains by taxpayers who were seeking to avoid a heavier tax in 1987 on their long-term gains. The federal Tax Reform Act of 1986 mandated the end of special treatment for capital gains. According to national data from the Internal Revenue Service, the income claimed from net capital gains in 1986 rose 94 percent above the previous year. As a percentage of federal AGI, net capital gains rose from 2.9 percent in 1985 to 5.3 percent in 1986. This represented the rise after 60 percent of long-term capital gains had been excluded. In 1987, the first year capital gains were taxed at their full value, net capital gains represented 4.8 percent of federal AGI. This expansion of the tax base probably explains why AGI as a percentage of personal income remained higher in 1987 than in the early 1980s.[11]

Limitations of the Data

The major limitations of AGI data are the inaccuracy of some of the geographic coding, the treatment of data for married couples filing separate returns, and the method of deriving medians.

[11] U.S. Department of the Treasury, Internal Revenue Service, *SOI Bulletin*, Volume 8, Number 3 (Winter 1988–89), p. 104.

Geographic coding of the tax returns may be a problem in a few localities. Although taxpayers are required to show their city or county of residence, some taxpayers fail to provide correct information. Confusion of post office address with place of residence is the usual source of incorrect information.

Married couples can file in one of three ways—by a joint return, a combined return, or separate returns. For 1987, the majority of married couple incomes (90.4 percent) were reported on either the joint return or the combined return. The Department of Taxation statistics do not match the separate returns for each married couple. In the absence of matching, it was assumed for the purpose of calculating medians for married returns that within each AGI class two separate returns were equivalent to one joint or combined return. Although unavoidable, this was an extreme assumption since the more likely case is that a husband's AGI would fall in a different class than his wife's AGI.

Since all medians were derived from grouped data, it was necessary to make an assumption concerning the distribution of income within the class interval containing the median. In the absence of additional information, a uniform distribution was assumed. This procedure was probably adequate in most cases, but derivation of the medians from ungrouped data would have been preferable.

TABLE A1
Adjusted Gross Income on All Returns, 1987

	Number of Returns[a]	AGI ($) Total (000)	AGI ($) Median Per Return	Percentage Distribution Of Returns By AGI Class ($000)[b] Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
VIRGINIA	2,501,639	$70,938,062	$19,335	14.6%	13.8%	12.5%	10.4%	8.5%	7.2%	11.4%	7.6%	9.1%	4.9%
UNASSIGNED[c]	71,310	1,929,116	12,555	26.1	16.9	13.7	9.9	6.7	5.0	6.8	4.2	5.4	5.3
COUNTIES	1,517,617	45,848,348	21,267	13.5	12.6	11.7	10.0	8.4	7.3	11.9	8.2	10.5	5.7
Accomack	12,920	242,780	13,259	18.1	19.0	19.7	11.1	7.7	6.6	8.4	4.3	3.6	1.4
Albemarle	23,287	777,970	21,779	12.1	11.9	12.3	10.6	8.7	7.0	11.9	8.2	10.3	6.9
Alleghany	5,157	122,454	18,319	15.4	16.1	12.6	8.9	8.3	7.1	13.6	9.0	7.1	1.8
Amelia	3,402	72,080	16,143	15.9	16.8	14.5	12.3	9.5	7.9	10.7	5.9	5.1	1.3
Amherst	10,924	246,265	18,073	13.7	15.9	14.1	10.3	8.6	8.4	13.6	8.2	6.1	1.0
Appomattox	4,936	106,017	16,437	16.9	16.7	13.4	10.7	8.6	8.3	12.9	6.9	4.4	1.3
Arlington	83,463	2,974,803	25,141	8.9	10.0	10.2	10.7	10.0	8.5	12.7	8.4	11.9	8.7
Augusta	21,409	499,007	18,531	13.7	13.6	14.4	11.9	9.8	8.5	13.7	7.6	5.4	1.5
Bath	2,385	48,984	14,304	16.2	15.1	21.7	11.6	9.6	7.4	9.0	3.8	3.8	1.7
Bedford	17,499	448,845	19,853	13.1	13.5	12.8	10.9	9.2	8.7	13.7	8.4	7.1	2.6
Bland	2,093	42,523	16,747	16.5	15.0	14.3	11.9	11.6	9.2	12.4	5.7	2.5	0.8
Botetourt	10,141	257,068	19,502	14.8	13.8	12.3	10.1	8.1	7.4	13.9	9.1	8.0	2.6
Brunswick	5,478	101,543	13,366	16.9	22.0	16.5	11.8	9.3	7.0	8.7	4.0	2.8	1.1
Buchanan	9,698	218,850	16,337	16.5	16.8	13.8	10.8	8.5	6.6	14.1	7.4	3.9	1.6
Buckingham	4,323	78,051	13,891	17.6	19.7	16.4	14.0	9.3	5.9	9.1	4.2	3.0	0.8
Campbell	19,275	454,602	18,062	14.4	14.7	14.3	10.8	9.0	7.8	13.2	8.2	6.2	1.4
Caroline	7,892	170,111	16,100	15.3	16.9	15.2	11.7	8.8	7.2	11.7	6.7	5.0	1.4
Carroll	9,370	176,268	15,618	13.6	17.2	17.6	13.2	11.4	9.5	10.9	3.9	2.2	0.6
Charles City	3,028	66,586	15,623	16.9	17.3	14.2	12.2	9.0	6.6	10.0	5.9	6.2	1.7
Charlotte	4,290	77,323	13,806	15.2	19.8	19.7	13.2	8.5	6.6	9.8	3.8	2.4	0.9
Chesterfield	79,882	2,690,594	28,008	12.5	9.4	8.9	7.9	7.1	6.9	13.8	11.9	15.6	6.0
Clarke	4,483	125,943	19,325	12.1	14.8	13.2	11.4	9.0	7.3	12.2	8.0	7.9	4.1
Craig	1,639	35,088	17,913	12.1	14.3	15.8	13.3	11.0	10.0	13.1	5.6	4.0	0.7
Culpeper	10,346	261,460	18,630	13.9	13.8	14.1	11.1	9.2	7.5	12.2	8.0	7.2	2.8
Cumberland	2,848	52,499	13,602	17.4	20.2	17.2	12.0	9.0	6.4	8.4	5.0	3.2	1.2

TABLE A1 (continued)
Adjusted Gross Income on All Returns, 1987

	Number of Returns[a]	AGI ($) Total (000)	AGI ($) Median Per Return	Percentage Distribution Of Returns By AGI Class ($000)[b] Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
COUNTIES (continued)													
Dickenson	4,912	$ 107,724	$16,343	17.2%	17.4%	12.5%	10.7%	8.7%	7.1%	12.8%	8.1%	4.4%	1.0%
Dinwiddie	8,241	176,468	15,982	15.6	16.8	15.4	11.3	8.5	7.4	11.6	6.9	5.4	1.2
Essex	3,776	79,129	15,072	16.3	17.2	16.3	13.0	8.5	7.6	9.9	4.9	4.5	1.8
Fairfax	322,952	13,598,129	30,437	11.8	8.7	7.5	7.9	7.2	6.5	10.8	8.9	17.2	13.5
Fauquier	19,026	738,359	24,434	11.6	11.6	10.6	9.3	7.8	6.4	12.0	9.8	13.9	7.0
Floyd	4,318	86,441	16,479	13.8	15.6	16.9	12.5	10.4	9.1	12.3	5.6	2.9	0.8
Fluvanna	4,351	101,344	17,667	14.0	15.5	14.6	11.0	8.2	8.4	13.2	7.4	5.8	1.8
Franklin	15,818	349,236	16,709	14.2	16.1	15.6	12.0	9.1	8.6	12.0	6.2	4.5	1.7
Frederick	17,675	448,293	19,250	14.4	13.2	13.1	11.0	9.0	8.6	13.3	8.4	6.9	2.2
Giles	6,683	144,173	17,695	15.2	15.0	13.5	11.7	12.7	8.5	11.2	7.2	4.0	1.1
Gloucester	11,100	282,134	20,182	15.0	13.4	11.9	9.4	8.9	8.9	14.1	8.2	7.7	2.5
Goochland	5,350	184,115	19,838	13.3	13.3	13.3	10.4	8.1	7.2	11.2	8.3	7.9	7.0
Grayson	6,007	106,345	13,848	16.1	19.6	18.6	13.4	10.6	8.6	8.1	2.7	1.6	0.8
Greene	3,882	89,827	18,874	12.7	12.8	13.9	13.7	8.7	8.0	15.5	8.1	5.5	1.1
Greensville	3,813	69,110	13,766	20.5	19.0	13.9	11.9	9.5	7.8	9.8	4.5	2.4	0.7
Halifax	10,611	205,939	15,086	14.5	17.6	17.7	13.2	8.9	8.3	11.5	5.0	2.6	0.8
Hanover	26,080	786,573	23,209	12.8	11.7	11.6	9.2	7.3	6.8	12.9	11.0	12.5	4.1
Henrico	84,738	2,629,060	22,652	11.4	11.3	11.5	11.0	9.1	7.9	12.6	9.3	10.9	5.0
Henry	27,283	574,153	15,621	15.6	15.1	17.8	12.6	8.8	8.0	11.5	5.4	4.0	1.1
Highland	963	19,746	15,500	10.0	18.4	20.4	12.5	11.9	8.0	9.3	5.3	3.0	1.1
Isle of Wight	10,392	259,902	19,352	14.6	13.3	12.6	10.9	8.8	8.2	13.1	8.9	7.7	1.8
James City	13,366	403,740	19,939	15.6	13.3	12.0	9.2	7.7	6.7	10.5	7.9	10.9	6.2
King and Queen	2,563	53,137	14,752	15.1	19.2	16.5	10.3	8.9	7.6	10.0	5.8	5.3	1.2
King George	4,828	128,720	20,094	14.1	13.3	11.3	11.0	8.8	7.7	12.2	8.7	9.2	3.6
King William	4,307	106,987	17,892	15.7	14.9	13.9	9.5	6.6	7.0	12.1	8.5	9.4	2.3
Lancaster	4,584	119,645	16,365	15.6	17.9	13.5	10.7	8.3	7.4	9.8	6.0	5.8	5.0
Lee	6,714	129,850	14,065	17.0	20.0	15.9	11.1	9.0	7.0	10.1	5.2	3.5	1.1
Loudoun	34,166	1,307,326	28,447	11.7	9.3	8.9	8.4	7.2	6.4	11.6	10.9	17.7	7.8
Louisa	7,704	166,073	15,807	15.2	17.4	15.6	10.8	8.7	7.6	11.7	6.0	5.4	1.5
Lunenburg	4,198	76,488	13,639	15.7	20.8	18.6	11.5	9.6	6.6	9.2	4.0	3.3	0.8

TABLE A1 (continued)
Adjusted Gross Income on All Returns, 1987

	Number of Returns[a]	AGI ($) Total (000)	AGI ($) Median Per Return	Percentage Distribution Of Returns By AGI Class ($000)[b] Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
COUNTIES (continued)													
Madison	4,107	$ 94,869	$17,068	12.1%	16.3%	16.6%	12.2%	9.8%	7.6%	11.6%	6.3%	5.1%	2.3%
Mathews	3,311	85,434	18,887	12.9	15.2	14.1	9.9	9.7	8.6	12.6	7.0	6.8	3.0
Mecklenburg	11,835	236,135	14,131	16.6	19.8	16.4	13.0	8.4	7.2	9.5	4.5	3.1	1.4
Middlesex	3,394	81,277	16,824	15.2	16.9	13.8	11.2	9.6	7.4	10.3	6.8	6.0	2.8
Montgomery	25,640	577,205	15,974	19.0	15.8	13.1	10.6	8.8	6.8	10.5	6.3	6.4	2.6
Nelson	4,712	104,870	15,577	15.3	16.6	16.6	12.7	9.5	7.2	10.4	5.5	4.4	1.8
New Kent	4,214	117,527	22,687	13.4	11.4	12.3	9.0	7.3	7.4	13.3	10.7	12.3	2.8
Northampton	5,088	90,496	12,242	19.4	21.7	19.8	10.9	7.9	5.6	6.3	3.7	2.8	1.8
Northumberland	4,139	92,844	15,235	16.1	18.7	14.6	11.3	9.1	7.4	9.6	5.0	4.5	3.6
Nottoway	5,418	109,139	14,068	17.3	19.5	16.1	11.2	7.9	6.7	9.9	5.3	4.2	1.6
Orange	8,824	215,555	17,722	13.2	15.9	14.8	11.4	9.1	7.4	12.2	7.2	6.3	2.7
Page	8,633	171,452	14,973	15.5	17.5	17.1	11.2	9.6	8.1	11.1	5.0	3.4	1.3
Patrick	6,586	134,391	16,385	13.2	14.7	18.4	13.4	9.9	8.6	13.5	4.8	2.6	0.9
Pittsylvania	22,628	466,610	16,173	14.2	16.3	16.7	12.2	9.1	8.0	12.1	6.7	4.0	0.8
Powhatan	5,115	143,521	21,488	13.2	12.2	12.1	10.0	8.7	7.1	13.5	10.1	9.5	3.6
Prince Edward	5,575	107,031	13,589	18.1	20.5	15.9	11.8	8.5	6.7	8.5	4.4	4.3	1.5
Prince George	8,045	209,072	19,515	15.7	13.4	12.5	9.4	7.8	6.9	12.9	9.1	9.8	2.7
Prince William	74,634	2,468,554	26,538	14.0	9.6	8.7	8.5	7.2	6.5	12.2	10.8	16.9	5.6
Pulaski	13,685	287,872	16,908	16.3	15.7	13.9	10.9	10.0	8.2	12.6	6.9	4.5	1.0
Rappahannock	2,580	77,148	18,662	14.3	14.4	13.2	11.0	8.9	7.4	12.3	7.1	7.1	4.2
Richmond	3,755	79,091	14,540	17.8	17.7	16.0	11.6	7.5	6.7	10.3	5.8	4.6	2.1
Roanoke	33,772	985,142	21,725	14.4	12.5	11.4	9.0	7.9	7.5	13.4	9.5	10.1	4.3
Rockbridge	7,121	148,355	16,217	14.9	16.3	15.5	13.3	10.2	8.4	11.0	5.1	3.9	1.3
Rockingham	23,689	543,589	17,870	12.6	14.1	16.4	12.0	9.7	8.9	13.2	6.6	4.6	2.0
Russell	9,274	193,488	15,833	16.7	18.1	13.3	11.2	8.7	6.4	12.6	7.2	4.6	1.2
Scott	7,456	154,631	16,748	14.5	17.5	13.9	11.8	10.3	8.3	13.0	5.8	4.1	0.7
Shenandoah	12,938	282,218	16,783	13.9	15.5	16.3	12.3	10.2	8.7	11.8	5.7	3.9	1.6
Smyth	11,872	238,526	16,028	14.6	17.2	15.4	13.4	11.3	8.8	10.5	4.8	2.6	1.3
Southampton	6,176	141,025	16,414	16.5	17.1	13.3	10.5	8.3	6.9	11.8	7.5	6.5	1.5
Spotsylvania	19,893	555,254	22,879	13.7	11.3	10.7	9.4	8.5	7.8	14.0	10.9	10.9	2.7

TABLE A1 (continued)
Adjusted Gross Income on All Returns, 1987

	Number of Returns[a]	AGI ($) Total (000)	AGI ($) Median Per Return	Percentage Distribution Of Returns By AGI Class ($000)[b] Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
COUNTIES (continued)													
Stafford	19,936	$ 611,917	$24,439	13.9%	10.8%	9.5%	9.2%	7.4%	6.9%	12.8%	10.9%	14.2%	4.3%
Surry	2,617	53,101	15,155	19.0	17.0	13.6	11.1	7.7	7.3	12.4	6.2	4.5	1.0
Sussex	4,336	82,293	13,819	19.9	18.9	14.6	12.1	9.1	7.2	8.9	4.3	3.6	1.4
Tazewell	15,108	357,711	17,009	14.5	16.6	14.5	11.1	9.4	7.2	12.4	6.9	5.0	2.3
Warren	10,439	245,421	18,325	14.1	14.3	13.1	12.7	9.5	8.2	13.4	7.4	5.4	1.8
Washington	16,506	363,702	16,131	14.7	17.8	14.7	12.4	10.0	8.0	10.4	5.6	4.6	1.8
Westmoreland	6,370	129,081	14,135	17.8	19.8	15.1	11.4	8.3	6.4	9.6	5.5	4.6	1.6
Wise	13,202	317,247	17,557	15.8	16.1	12.9	10.3	8.4	7.3	13.3	8.0	5.9	2.1
Wythe	10,027	194,182	14,645	17.7	17.6	15.9	11.8	9.5	7.8	10.4	5.2	3.0	1.2
York	14,773	432,673	20,637	17.7	12.8	10.3	8.3	6.5	5.9	11.4	9.1	13.0	4.8
CITIES	912,712	23,160,598	17,261	15.6	15.6	13.8	11.0	8.8	7.3	10.9	6.8	6.9	3.4
Alexandria	68,629	2,323,290	23,670	9.5	10.8	10.8	11.1	10.5	8.8	12.7	7.9	10.0	7.9
Bedford	2,187	42,601	14,144	17.6	18.7	16.6	11.8	8.0	6.2	10.1	4.6	5.3	1.3
Bristol	11,672	240,228	12,732	20.9	20.6	15.5	12.2	8.1	5.5	8.3	4.4	3.1	1.3
Buena Vista	2,558	48,688	15,916	16.8	17.8	12.9	13.0	10.2	8.0	12.2	5.5	2.9	0.6
Charlottesville	18,339	442,601	14,711	16.5	17.8	16.7	11.6	8.1	6.4	8.4	5.1	5.7	3.6
Chesapeake	57,036	1,500,457	20,365	14.3	13.2	11.9	10.1	8.3	7.7	13.1	9.5	9.6	2.3
Clifton Forge	1,951	42,212	14,043	20.4	18.1	14.2	9.2	7.3	6.7	10.9	5.7	5.1	2.4
Colonial Heights	7,662	204,534	20,331	14.0	12.6	12.5	10.4	8.1	6.9	13.3	9.0	10.2	3.0
Covington	3,052	60,710	14,872	16.3	18.7	15.4	9.7	7.9	8.0	13.0	6.8	3.4	0.9
Danville	22,870	492,292	14,306	17.5	18.5	16.3	12.2	7.7	6.2	9.7	5.6	4.3	1.9
Emporia	2,339	45,181	13,315	20.3	19.6	15.2	12.7	8.5	5.2	8.3	4.7	3.6	1.7
Fairfax	5,576	191,766	24,523	12.7	9.6	9.5	9.7	9.4	6.8	11.2	8.6	14.2	8.2
Falls Church	13,189	423,491	21,886	11.9	12.1	11.5	10.9	9.4	7.7	11.5	6.8	10.8	7.4
Franklin	2,759	67,812	15,153	18.5	18.8	12.4	9.5	7.5	5.7	9.3	7.1	7.6	3.6
Fredericksburg	8,941	232,217	16,499	15.9	16.3	14.1	12.3	9.0	7.2	9.8	5.6	5.9	3.9
Galax	3,253	61,626	12,407	20.6	21.0	17.4	11.2	8.9	5.7	7.2	3.0	3.1	1.9
Hampton	50,255	1,200,820	18,244	16.1	14.5	12.8	10.3	9.3	8.4	12.3	7.8	6.9	1.7
Harrisonburg	10,054	242,967	15,861	16.4	16.6	15.1	11.3	8.7	6.8	9.7	6.0	6.0	3.4
Hopewell	9,769	214,499	16,817	15.1	16.7	14.4	10.7	8.0	7.9	12.9	7.3	5.9	1.2
Lexington	1,994	49,027	16,888	15.2	16.9	13.5	11.7	7.9	6.7	9.2	6.8	7.7	4.4

TABLE A1 (continued)
Adjusted Gross Income on All Returns, 1987

	Number of Returns[a]	AGI ($) Total (000)	AGI ($) Median Per Return	Percentage Distribution Of Returns By AGI Class ($000)[b] Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
CITIES (continued)													
Lynchburg	26,573	$ 655,376	$15,996	16.2%	17.3%	14.4%	10.6%	8.1%	6.9%	10.6%	6.5%	5.9%	3.5%
Manassas	12,712	423,590	25,378	13.4	10.3	9.6	8.9	7.2	7.2	12.9	10.1	15.1	5.3
Manassas Park	2,416	61,335	22,490	12.4	9.9	11.0	11.7	10.1	8.9	16.8	11.1	7.6	0.5
Martinsville	8,329	200,987	14,207	17.3	17.4	18.2	12.3	7.6	6.0	8.1	4.5	4.9	3.8
Newport News	62,096	1,498,139	17,801	17.0	15.0	12.5	9.8	9.3	8.4	11.7	7.4	6.7	2.3
Norfolk	85,300	1,897,272	14,629	17.1	18.2	15.9	12.0	9.0	6.9	9.1	5.1	4.3	2.4
Norton	1,504	33,763	14,662	20.3	16.8	13.8	10.8	7.0	6.4	9.9	5.3	6.3	3.3
Petersburg	16,616	318,441	12,933	20.1	19.9	17.0	11.1	7.5	5.9	8.0	4.7	4.0	1.7
Poquoson	4,333	131,061	24,216	16.2	11.3	8.3	7.9	7.4	7.0	13.2	10.9	13.0	4.7
Portsmouth	42,074	916,337	16,208	15.2	16.7	15.2	11.8	9.4	7.9	11.2	6.4	4.9	1.4
Radford	4,192	102,041	17,454	17.3	15.4	12.2	10.3	8.9	7.5	11.1	6.7	7.1	3.3
Richmond	102,323	2,499,294	15,442	15.6	17.3	16.0	12.5	8.9	6.6	9.0	5.1	5.4	3.6
Roanoke	43,731	951,637	14,373	17.2	18.7	16.2	11.1	8.5	6.9	9.7	5.0	4.3	2.5
Salem	10,364	254,782	18,241	14.1	15.3	13.7	10.6	9.0	8.3	11.9	7.7	6.6	2.7
South Boston	2,784	61,442	15,425	15.3	17.4	16.1	12.7	8.9	6.9	9.0	5.4	5.4	2.8
Staunton	9,865	226,972	16,401	13.8	16.2	16.7	12.0	9.1	7.2	10.8	6.8	5.2	2.4
Suffolk	20,256	483,710	17,062	15.9	15.9	13.7	10.7	8.7	7.3	11.5	7.3	6.5	2.4
Virginia Beach	130,091	3,750,518	19,411	16.0	13.7	11.7	9.8	8.4	7.0	11.9	8.1	9.3	4.2
Waynesboro	8,501	201,394	16,966	14.9	15.8	14.8	11.5	8.5	7.6	11.4	6.5	6.1	3.0
Williamsburg	4,230	111,738	15,443	19.2	16.6	13.3	10.1	7.8	5.9	8.7	6.1	6.3	5.9
Winchester	9,964	246,591	16,220	16.3	16.5	14.2	12.2	9.1	7.3	9.8	5.7	5.4	3.5
NON-MSA	650,985	14,841,783	16,512	15.4	16.2	14.9	11.5	9.1	7.6	11.4	6.4	5.3	2.1
MSA	1,779,344	54,167,163	20,998	13.9	12.9	11.6	10.0	8.3	7.2	11.5	8.2	10.6	5.9
Charlottesville	49,859	1,411,742	18,285	13.9	14.4	14.2	11.3	8.5	7.0	11.0	7.0	7.9	4.8
Danville	45,498	958,903	15,117	15.9	17.4	16.5	12.2	8.4	7.1	10.9	6.2	4.2	1.4
Johnson City-Kingsport-Bristol	35,634	758,561	14,951	16.7	18.7	14.8	12.2	9.4	7.2	10.3	5.3	4.0	1.4
Lynchburg	56,772	1,356,243	17,097	15.1	16.1	14.3	10.6	8.5	7.5	12.1	7.4	6.0	2.3

TABLE A1 (continued)
Adjusted Gross Income on All Returns, 1987

	Number of Returns[a]	AGI ($) Total (000)	AGI ($) Median Per Return	Percentage Distribution Of Returns By AGI Class ($000)[b] Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
MSAs (continued)													
Norfolk-Va. Beach-N. News	494,910	$12,608,600	$17,869	16.1%	15.0%	13.0%	10.4%	8.7%	7.5%	11.5%	7.5%	7.5%	2.9%
Northern Virginia	637,613	24,384,201	27,525	11.5	9.4	8.6	8.9	8.0	7.1	11.6	9.1	15.4	10.4
Richmond-Petersburg	361,050	10,240,284	19,759	13.8	13.5	12.7	10.5	8.3	7.0	11.6	8.5	9.8	4.3
Roanoke	98,008	2,448,629	17,341	15.6	15.7	13.9	10.2	8.3	7.3	11.6	7.3	6.9	3.1
PLANNING DISTRICTS	2,430,329	69,008,946	19,551	14.3	13.7	12.5	10.4	8.5	7.3	11.5	7.7	9.2	4.8
LENOWISCO	28,876	635,491	16,252	16.0	17.4	13.9	10.9	9.0	7.5	12.3	6.6	4.9	1.6
Cumberland Plateau	38,992	877,772	16,477	15.9	17.1	13.8	11.0	8.9	6.9	12.9	7.2	4.6	1.7
Mount Rogers	70,800	1,423,400	14,797	16.4	18.3	16.0	12.6	10.0	7.9	9.9	4.6	3.1	1.3
New River	54,518	1,197,732	16,586	17.3	15.6	13.5	10.9	9.7	7.6	11.3	6.6	5.4	1.9
Fifth	109,807	2,709,092	17,263	15.7	15.8	13.9	10.2	8.3	7.4	11.8	7.3	6.7	3.0
Central Shenandoah	88,539	2,028,729	17,198	14.1	15.1	15.6	12.0	9.4	8.1	12.0	6.5	5.1	2.1
Lord Fairfax	64,132	1,519,918	17,533	14.5	15.0	14.4	11.8	9.4	8.2	12.1	6.8	5.4	2.2
Northern Virginia	617,697	23,772,284	27,624	11.4	9.4	8.6	8.9	8.0	7.1	11.6	9.1	15.5	10.6
Rappahannock-Rapidan	44,883	1,387,390	20,222	12.6	13.5	12.9	10.5	8.6	7.0	12.1	8.4	9.7	4.6
Thomas Jefferson	62,275	1,682,685	17,764	14.2	15.0	14.6	11.3	8.6	7.1	11.0	6.8	7.3	4.2
Central Virginia	81,394	1,953,706	17,559	14.9	15.7	14.0	10.7	8.6	7.8	12.4	7.5	6.1	2.3
West Piedmont	103,514	2,217,670	15,473	15.5	16.4	17.0	12.3	8.6	7.6	11.2	5.8	4.1	1.5
Southside	30,708	605,059	14,439	15.8	19.2	16.8	12.8	8.8	7.5	10.0	4.6	3.1	1.3
Piedmont	30,045	572,590	13,985	16.8	19.7	16.9	12.2	8.8	6.7	9.4	4.6	3.7	1.2
Richmond	310,700	9,117,270	20,511	13.3	12.9	12.4	10.5	8.3	7.1	11.7	8.7	10.3	4.7
RADCO	61,490	1,698,219	20,779	14.3	12.8	11.4	10.2	8.3	7.4	12.6	9.4	10.4	3.3
Northern Neck	18,850	420,661	14,885	16.9	18.7	14.8	11.2	8.3	6.9	9.8	5.6	4.9	3.0
Middle Peninsula	28,451	688,097	17,908	15.1	15.3	13.7	10.2	8.7	8.1	12.2	7.3	7.0	2.3
Crater	63,438	1,372,699	15,373	17.4	17.0	14.7	10.9	8.1	6.9	10.8	6.5	5.8	1.7
Southeastern Virginia	354,084	9,017,033	17,587	15.9	15.3	13.3	10.7	8.7	7.2	11.3	7.4	7.3	2.9
Peninsula	149,053	3,778,173	18,445	16.7	14.4	12.2	9.7	8.8	7.9	11.7	7.8	7.9	2.9
Accomack-Northampton	18,008	333,277	12,971	18.5	19.8	19.7	11.1	7.8	6.4	7.8	4.1	3.4	1.5

[a] Number of returns adjusted by counting two married separate returns as equivalent to one married joint or combined return.

[b] Details may not add to 100.0 due to rounding.

[c] Returns unassigned to geographic areas because the proper city or county could not be ascertained or because the returns were filed by nonresidents.

TABLE A2
Adjusted Gross Income on Married Couple Returns, 1987

	Number of Returns[a]	AGI ($) Total (000)	AGI ($) Median Per Return	Percentage Distribution Of Returns By AGI Class ($000)[b] Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
VIRGINIA	1,211,560	$51,034,170	$33,510	4.6%	6.2%	7.8%	8.2%	8.4%	8.9%	16.9%	13.0%	16.8%	9.2%
UNASSIGNED[c]	35,227	1,390,687	18,267	18.9	12.6	12.0	10.0	7.2	5.9	9.1	6.2	8.9	9.3
COUNTIES	784,263	34,140,506	35,209	3.7	5.6	7.2	7.8	8.2	8.7	16.7	13.2	18.4	10.3
Accomack	5,778	164,497	23,691	6.1	10.3	12.8	12.0	11.7	11.8	16.2	8.6	7.6	2.9
Albemarle	11,963	585,940	36,975	2.9	4.7	6.6	7.5	7.9	8.4	17.4	14.0	18.4	12.3
Alleghany	3,088	98,234	29,069	5.0	9.2	9.4	9.5	9.2	9.4	19.6	14.2	11.5	2.8
Amelia	1,772	53,791	26,170	5.2	7.2	9.7	12.6	12.4	12.3	18.3	10.6	9.3	2.4
Amherst	5,944	187,238	29,662	3.7	7.2	9.0	9.2	9.9	11.9	22.2	14.4	10.8	1.8
Appomattox	2,734	82,091	27,226	6.0	9.0	8.7	10.5	10.2	12.3	21.3	12.0	7.7	2.2
Arlington	27,204	1,591,737	47,087	3.1	3.9	5.2	5.9	6.0	5.8	12.1	11.3	24.1	22.6
Augusta	12,342	391,395	28,309	3.9	6.0	9.4	10.8	11.6	12.4	21.6	12.6	9.1	2.5
Bath	1,265	35,436	22,398	5.5	8.1	16.3	13.6	13.5	11.5	15.4	6.7	7.0	2.2
Bedford	10,539	361,699	29,472	3.8	6.5	8.5	10.1	10.7	11.7	20.4	13.1	11.2	4.1
Bland	1,264	33,456	23,736	7.6	9.0	10.8	11.9	14.4	13.1	18.7	9.4	3.9	1.2
Botetourt	5,912	206,998	31,464	3.9	6.3	7.8	9.3	9.4	10.3	21.0	14.6	13.2	4.2
Brunswick	2,555	70,895	23,138	5.2	10.9	12.8	12.7	13.3	12.4	16.9	8.1	5.4	2.2
Buchanan	6,469	178,706	23,012	7.8	12.6	12.2	11.4	10.0	8.6	19.4	10.5	5.6	1.9
Buckingham	2,146	55,548	22,076	5.6	10.1	13.0	15.9	12.9	10.3	16.7	8.2	5.7	1.5
Campbell	10,517	352,131	29,754	3.6	6.4	9.1	9.3	10.9	11.4	21.6	14.3	11.0	2.5
Caroline	3,667	120,086	29,072	4.1	6.3	8.2	10.3	11.8	11.3	21.3	13.5	10.4	2.8
Carroll	5,610	137,841	22,698	4.3	9.1	14.0	14.1	15.7	14.8	17.5	6.2	3.4	0.9
Charles City	1,239	44,517	30,458	4.0	6.1	6.0	11.3	10.6	11.1	19.4	13.0	14.9	3.6
Charlotte	2,253	55,496	21,067	6.0	12.5	15.4	13.5	11.9	10.6	17.3	6.8	4.3	1.6
Chesterfield	45,255	2,160,569	42,888	1.8	3.0	3.9	4.7	5.7	7.1	18.3	18.9	26.4	10.2
Clarke	2,342	94,368	32,067	3.7	6.3	8.0	9.1	9.5	9.3	19.2	13.7	14.0	7.0
Craig	988	27,725	25,548	3.7	8.5	9.6	12.3	14.1	14.8	20.4	9.1	6.1	1.1
Culpeper	5,362	193,447	30,869	3.8	5.8	8.7	9.1	10.5	10.4	19.8	14.0	13.0	4.9
Cumberland	1,438	38,153	22,402	6.5	10.3	12.8	14.3	12.4	11.0	14.7	9.4	6.1	2.2

TABLE A2 (continued)
Adjusted Gross Income on Married Couple Returns, 1987

	Number of Returns[a]	AGI ($) Total (000)	AGI ($) Median Per Return	Percentage Distribution Of Returns By AGI Class ($000)[b] Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
COUNTIES (continued)													
Dickenson	3,350	$ 90,692	$22,515	8.6%	12.3%	11.9%	12.1%	9.9%	9.0%	17.0%	11.4%	6.3%	1.3%
Dinwiddie	4,075	128,586	28,203	4.3	6.8	10.2	10.5	10.9	11.3	19.9	13.2	10.7	2.2
Essex	1,728	54,322	26,580	4.8	7.2	10.4	12.0	11.2	13.4	19.5	9.3	8.7	3.3
Fairfax	155,761	10,085,297	55,970	2.2	2.5	3.1	3.6	3.8	4.3	10.5	12.4	31.0	26.4
Fauquier	10,458	566,510	40,424	2.6	4.0	5.4	6.0	6.9	7.2	17.1	15.8	23.5	11.4
Floyd	2,585	67,163	24,018	4.8	8.8	13.4	12.7	12.8	13.2	19.7	8.9	4.5	1.2
Fluvanna	2,359	77,158	29,102	4.1	7.0	9.9	9.5	9.2	12.5	21.7	12.8	10.1	3.1
Franklin	8,816	268,200	26,261	4.5	7.5	10.6	12.2	12.0	12.7	19.5	10.5	7.7	2.8
Frederick	9,807	347,537	30,364	4.1	6.0	8.2	9.4	10.0	11.5	21.0	14.3	11.9	3.5
Giles	3,740	108,869	25,470	4.8	8.7	10.7	10.5	14.0	12.0	18.3	12.4	6.8	1.7
Gloucester	6,442	221,364	30,333	4.1	7.0	8.5	8.6	9.3	11.9	21.0	13.1	12.7	3.8
Goochland	2,811	149,055	35,409	2.8	5.1	6.7	7.3	9.1	9.2	18.3	14.6	14.3	12.6
Grayson	3,589	82,839	19,686	7.3	12.2	15.5	16.0	15.0	13.1	13.0	4.2	2.5	1.2
Greene	2,154	68,494	30,219	3.3	5.9	7.5	10.9	9.5	12.3	25.4	13.7	9.6	1.8
Greensville	1,811	48,750	23,734	7.3	10.0	11.0	11.9	13.1	12.4	19.2	9.1	4.5	1.4
Halifax	5,714	152,228	24,340	5.2	9.4	12.9	12.5	11.5	13.6	20.1	8.9	4.5	1.3
Hanover	14,409	627,587	38,710	2.3	4.1	5.7	6.0	6.6	8.4	19.3	18.4	22.0	7.1
Henrico	40,277	1,896,067	39,013	2.3	4.2	5.5	6.2	6.9	8.3	18.4	17.0	21.5	9.7
Henry	13,719	422,941	26,712	4.6	6.7	10.5	11.6	12.0	13.5	21.0	10.4	7.6	2.1
Highland	602	15,152	20,690	4.3	10.5	19.1	14.1	14.5	11.0	12.6	7.6	4.8	1.3
Isle of Wight	5,498	198,044	32,007	3.7	5.3	7.7	8.8	9.1	11.1	21.5	15.6	13.9	3.3
James City	6,682	314,940	37,835	3.1	4.1	6.1	6.5	8.1	8.8	17.0	14.3	20.1	11.9
King and Queen	1,211	37,207	26,357	4.3	10.4	11.6	9.5	11.4	10.7	17.8	11.2	10.5	2.6
King George	2,463	94,486	33,084	3.9	5.4	7.2	9.7	9.0	9.5	17.4	14.6	16.7	6.7
King William	2,174	81,171	33,678	3.1	5.2	6.9	8.6	8.1	10.6	20.0	15.3	17.8	4.1
Lancaster	2,396	89,607	26,958	4.5	9.1	11.2	10.4	10.4	11.0	15.6	10.0	9.6	8.1
Lee	4,235	103,380	19,839	9.0	13.6	15.3	12.5	11.0	9.5	14.3	7.8	5.4	1.6
Loudoun	17,971	996,881	47,236	2.3	3.0	3.8	4.1	4.7	5.5	14.1	17.3	31.4	13.8
Louisa	3,905	120,649	27,102	5.0	8.2	10.4	10.5	11.0	11.6	20.1	10.6	9.9	2.7
Lunenburg	2,259	56,788	21,495	6.5	10.4	15.3	13.6	13.8	10.4	15.8	6.9	5.8	1.3

TABLE A2 (continued)
Adjusted Gross Income on Married Couple Returns, 1987

	Number of Returns[a]	AGI ($) Total (000)	AGI ($) Median Per Return	Percentage Distribution Of Returns By AGI Class ($000)[b] Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
COUNTIES (continued)													
Madison	2,231	$ 71,376	$26,647	4.1%	7.5%	11.3%	11.2%	12.1%	11.4%	18.8%	10.8%	8.7%	3.9%
Mathews	1,940	67,031	27,847	4.6	7.5	10.6	10.4	10.5	11.1	18.8	10.9	10.7	4.6
Mecklenburg	5,987	173,697	23,395	5.9	10.4	11.8	13.5	12.2	12.0	17.4	8.2	5.9	2.5
Middlesex	1,900	62,379	25,707	5.3	8.4	11.3	11.7	11.7	10.8	15.4	10.9	9.8	4.5
Montgomery	12,573	427,720	28,712	5.0	7.8	9.1	9.9	10.6	10.2	18.4	11.7	12.2	5.1
Nelson	2,458	77,347	24,754	5.1	8.4	11.8	12.9	12.4	10.9	17.8	9.9	7.7	3.0
New Kent	2,446	94,701	36,255	2.5	4.3	6.9	7.8	7.3	9.1	19.2	17.5	20.6	4.7
Northampton	2,213	60,672	21,113	6.9	11.6	15.2	13.6	12.4	10.8	12.3	7.7	6.0	3.6
Northumberland	2,306	71,073	23,759	6.5	11.6	10.8	12.1	11.9	11.3	14.9	7.5	7.4	5.9
Nottoway	2,677	79,161	24,587	5.8	9.6	11.8	12.4	11.3	10.7	17.7	9.8	8.0	2.9
Orange	4,540	156,181	29,651	4.2	7.0	9.0	9.7	9.8	11.1	20.8	12.5	11.3	4.6
Page	4,659	126,775	24,081	5.8	9.1	12.4	12.4	12.5	12.8	18.3	8.6	5.6	2.3
Patrick	3,902	105,364	24,427	4.6	7.2	13.2	13.0	13.4	13.3	21.6	7.8	4.4	1.4
Pittsylvania	12,459	354,802	26,267	5.0	8.0	10.9	11.1	11.8	12.8	20.2	11.7	7.0	1.4
Powhatan	2,934	115,622	34,426	2.8	4.6	7.4	7.5	9.1	9.6	20.2	16.6	16.2	6.0
Prince Edward	2,591	73,602	23,367	6.2	10.4	12.4	13.3	11.3	11.3	15.4	8.2	8.5	2.8
Prince George	4,311	161,887	33,897	5.0	5.6	7.4	7.4	8.0	9.0	19.5	15.7	17.6	4.8
Prince William	39,337	1,912,864	44,782	3.1	3.4	3.8	4.7	5.1	6.1	15.5	17.6	30.5	10.3
Pulaski	7,404	217,266	27,063	4.4	8.1	10.0	10.5	11.9	12.2	21.1	12.1	7.8	1.7
Rappahannock	1,400	59,024	29,065	5.9	7.1	8.6	9.9	10.4	9.9	19.1	10.5	11.8	6.6
Richmond	1,789	55,988	26,025	6.3	9.1	10.9	11.5	10.1	9.9	18.3	11.1	8.7	3.9
Roanoke	18,593	780,827	35,374	2.9	5.2	6.6	7.0	8.0	9.5	20.0	16.0	17.5	7.3
Rockbridge	3,903	109,874	24,591	5.6	8.0	11.4	12.9	13.1	13.1	18.4	8.8	6.5	2.1
Rockingham	13,235	417,015	27,579	4.1	6.0	9.6	11.0	12.4	13.4	21.4	11.0	7.8	3.2
Russell	6,047	158,470	22,435	7.8	12.6	12.1	12.3	10.8	8.5	17.1	10.4	6.8	1.7
Scott	4,856	126,097	22,816	6.1	11.9	12.5	12.6	12.1	10.7	18.3	8.7	6.1	0.9
Shenandoah	6,832	206,141	25,986	4.2	7.6	11.0	11.4	13.1	13.4	19.7	10.1	6.8	2.7
Smyth	7,099	186,348	22,858	5.6	9.4	12.3	14.0	15.3	13.1	16.5	7.7	4.1	2.0
Southampton	3,283	108,297	28,409	5.3	8.0	10.1	9.7	10.1	10.1	19.1	13.3	11.7	2.7
Spotsylvania	11,337	440,356	35,404	3.2	4.7	6.0	6.9	8.4	9.8	20.5	17.6	18.3	4.6

TABLE A2 (continued)
Adjusted Gross Income on Married Couple Returns, 1987

	Number of Returns[a]	AGI ($) Total (000)	AGI ($) Median Per Return	Percentage Distribution Of Returns By AGI Class ($000)[b] Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
COUNTIES (continued)													
Stafford	11,359	$ 493,064	$39,358	3.2%	3.8%	5.2%	6.3%	6.7%	8.0%	18.0%	17.4%	24.1%	7.3%
Surry	1,231	37,532	27,770	5.8	7.4	9.2	12.0	9.2	11.3	21.9	11.8	8.9	2.2
Sussex	1,863	54,478	24,812	5.6	9.0	10.3	12.8	12.8	12.0	17.9	9.3	7.7	2.6
Tazewell	9,670	289,778	24,012	5.5	10.4	13.1	12.0	11.3	9.5	17.6	10.1	7.4	3.2
Warren	5,467	180,190	28,949	4.0	6.8	8.5	10.6	11.0	11.4	21.9	13.0	9.7	3.0
Washington	10,114	291,405	22,967	5.4	10.8	12.6	13.7	12.6	11.0	15.4	8.5	7.2	2.7
Westmoreland	2,979	89,917	25,119	6.4	9.9	12.0	11.2	10.2	9.9	17.6	10.4	9.1	3.2
Wise	8,364	259,933	25,655	6.2	10.6	11.4	10.8	9.7	9.2	18.1	11.8	8.9	3.1
Wythe	5,616	149,763	23,309	6.6	9.9	11.9	12.8	13.2	12.1	17.4	8.9	5.1	2.0
York	7,890	347,576	38,685	4.5	4.9	6.0	6.2	5.7	7.3	17.7	15.5	23.4	8.7
CITIES	392,070	15,502,977	31,330	5.1	6.9	8.5	8.7	9.0	9.5	18.0	13.2	14.3	6.9
Alexandria	21,387	1,227,580	43,730	3.8	4.7	5.7	6.2	6.0	6.3	12.8	11.7	21.2	21.5
Bedford	947	28,720	26,546	4.5	9.2	10.5	10.2	12.4	10.2	19.2	9.3	11.6	2.7
Bristol	6,296	181,303	18,474	12.5	14.3	14.4	12.8	10.3	7.9	12.9	7.6	5.3	2.1
Buena Vista	1,315	35,768	25,533	3.8	8.9	9.7	11.9	14.3	12.9	21.7	10.2	5.5	1.1
Charlottesville	6,512	277,526	30,478	4.9	6.9	9.4	9.2	9.0	9.8	16.4	11.6	14.0	8.7
Chesapeake	30,403	1,152,997	34,176	3.4	5.2	6.9	7.9	8.5	9.7	20.3	16.6	17.4	4.2
Clifton Forge	958	31,174	26,292	8.2	9.2	10.8	10.1	9.2	9.3	18.6	10.1	9.7	4.6
Colonial Heights	3,999	154,433	34,900	3.6	5.4	7.1	7.7	7.9	8.6	20.0	15.5	18.7	5.6
Covington	1,577	43,798	26,138	4.6	10.4	12.8	10.3	9.4	10.6	21.6	12.4	6.3	1.4
Danville	10,600	351,429	25,624	6.1	9.1	11.3	12.0	10.3	9.8	17.6	11.1	8.9	3.8
Emporia	996	30,709	24,025	6.2	10.1	11.4	12.6	11.8	9.2	17.0	10.2	7.4	3.7
Fairfax	2,312	129,294	49,560	2.3	2.3	3.3	3.8	4.9	5.5	13.7	14.7	30.9	18.4
Falls Church	4,969	257,169	39,108	4.2	5.0	6.2	7.2	7.5	7.4	13.5	10.0	21.5	17.2
Franklin	1,228	49,223	32,567	4.7	7.8	8.2	8.3	9.0	8.0	15.2	14.9	16.4	7.3
Fredericksburg	3,439	144,731	30,164	6.1	6.9	8.1	9.9	9.7	9.1	16.0	11.7	13.5	9.0
Galax	1,682	46,521	19,979	8.9	13.8	13.4	14.0	12.9	10.3	12.7	5.2	5.3	3.5
Hampton	23,392	837,645	31,645	5.2	6.2	8.0	7.9	8.5	10.9	20.9	15.3	13.9	3.4
Harrisonburg	4,430	171,379	29,732	4.5	6.7	9.1	9.8	9.9	10.5	18.0	11.8	12.6	7.0
Hopewell	4,621	150,111	30,020	3.9	6.8	9.3	9.8	9.3	10.8	21.4	14.3	12.0	2.4
Lexington	955	35,008	30,000	4.5	5.9	9.3	11.6	8.9	9.7	15.4	11.6	15.1	7.9

TABLE A2 (continued)
Adjusted Gross Income on Married Couple Returns, 1987

	Number of Returns[a]	AGI ($) Total (000)	AGI ($) Median Per Return	Percentage Distribution Of Returns By AGI Class ($000)[b] Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
CITIES (continued)													
Lynchburg	11,878	$ 461,681	$30,318	4.2%	7.6%	9.2%	9.4%	9.2%	9.9%	18.8%	12.9%	12.1%	6.9%
Manassas	6,243	302,889	43,928	2.7	3.1	4.4	4.2	5.2	6.8	16.7	17.4	29.2	10.3
Manassas Park	1,140	41,718	35,950	1.6	2.5	4.6	5.9	9.0	9.6	28.2	21.9	15.6	1.0
Martinsville	3,349	136,163	27,303	4.7	7.9	11.0	11.0	10.6	10.2	16.0	9.8	10.8	7.9
Newport News	28,293	1,044,765	31,472	5.4	6.7	7.9	7.6	8.8	10.7	19.7	14.6	13.9	4.6
Norfolk	33,802	1,198,990	26,455	6.8	8.5	10.5	10.6	10.6	10.3	16.9	10.9	9.6	5.2
Norton	824	26,493	24,925	7.9	10.6	13.1	10.4	8.1	9.0	15.2	8.7	10.9	5.9
Petersburg	5,680	189,588	26,897	5.3	9.0	11.4	11.0	9.6	9.8	17.0	11.9	10.8	4.2
Poquoson	2,502	108,648	38,822	3.0	3.9	4.6	6.1	6.8	8.6	19.3	17.8	21.8	8.0
Portsmouth	18,511	611,441	28,489	4.2	6.6	9.8	10.7	10.6	11.6	20.3	13.0	10.4	2.8
Radford	2,019	74,750	31,403	4.2	6.4	8.7	8.5	9.3	10.3	19.1	12.7	14.4	6.4
Richmond	31,579	1,408,351	31,913	4.5	7.1	8.7	8.6	8.9	9.0	16.3	12.1	14.9	9.9
Roanoke	17,885	622,264	27,270	5.0	8.7	10.4	10.3	10.7	10.8	18.5	10.8	9.4	5.3
Salem	5,157	188,009	31,074	3.4	6.3	7.4	8.6	10.4	11.7	20.1	14.5	12.6	5.0
South Boston	1,333	43,818	26,477	4.8	8.8	8.9	12.8	11.4	11.2	15.4	10.4	10.8	5.3
Staunton	4,758	160,767	28,263	4.4	6.6	10.7	10.6	10.9	10.4	19.3	12.8	9.9	4.3
Suffolk	9,800	354,297	30,803	4.0	6.5	9.1	9.1	9.4	10.3	20.2	14.1	12.7	4.6
Virginia Beach	64,968	2,795,804	33,992	6.0	6.4	7.2	7.3	7.8	8.2	17.8	14.3	17.2	7.8
Waynesboro	4,242	149,509	29,386	3.4	6.7	10.1	9.9	10.4	10.7	19.3	12.2	11.4	5.8
Williamsburg	1,636	74,103	33,605	5.4	6.2	8.1	7.8	8.7	8.1	15.8	12.5	14.2	13.2
Winchester	4,275	167,369	29,312	5.2	6.8	8.7	9.4	10.6	10.7	18.1	12.0	11.3	7.1
NON-MSA	347,507	11,148,044	26,817	5.0	8.1	10.5	11.0	11.2	11.2	18.8	11.1	9.3	3.5
MSA	828,826	38,495,439	37,515	3.7	5.2	6.5	6.9	7.3	8.0	16.5	14.1	20.3	11.6
Charlottesville	22,988	1,009,117	33,469	3.6	5.6	7.8	8.5	8.5	9.6	18.3	13.2	15.5	9.4
Danville	23,059	706,231	26,013	5.5	8.5	11.1	11.6	11.1	11.4	19.0	11.4	7.9	2.5
Johnson City-Kingsport-Bristol	21,266	598,804	21,679	7.7	12.1	13.1	13.2	11.8	10.0	15.3	8.3	6.4	2.1
Lynchburg	28,339	1,001,050	29,940	3.8	7.1	9.1	9.3	10.0	10.9	20.5	13.7	11.4	4.2

TABLE A2 (continued)
Adjusted Gross Income on Married Couple Returns, 1987

	Number of Returns[a]	AGI ($) Total (000)	AGI ($) Median Per Return	Percentage Distribution Of Returns By AGI Class ($000)[b] Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
MSAs (continued)													
Norfolk-Va. Beach-N. News	234,321	$ 9,062,570	$31,927	5.2%	6.5%	8.0%	8.3%	8.8%	9.7%	18.9%	14.2%	14.9%	5.7%
Northern Virginia	287,683	17,038,494	50,263	2.6	3.1	3.8	4.4	4.7	5.2	12.3	13.6	29.0	21.3
Richmond-Petersburg	163,623	7,281,074	37,348	2.9	4.8	6.3	6.8	7.4	8.4	18.2	16.2	20.3	8.7
Roanoke	47,547	1,798,099	31,329	3.9	6.8	8.2	8.7	9.5	10.3	19.6	13.7	13.4	5.9
PLANNING DISTRICTS	1,176,333	49,643,483	33,854	4.1	6.0	7.7	8.1	8.4	9.0	17.2	13.2	17.0	9.2
LENOWISCO	18,279	515,903	23,346	6.9	11.6	12.7	11.7	10.6	9.7	17.2	9.9	7.4	2.3
Cumberland Plateau	25,536	717,646	23,213	7.0	11.7	12.5	11.9	10.7	9.0	17.9	10.4	6.6	2.3
Mount Rogers	41,270	1,109,475	21,971	6.9	10.9	13.2	13.7	13.5	11.8	15.6	7.5	5.0	2.0
New River	28,321	895,768	27,454	4.7	8.0	9.9	10.3	11.5	11.2	19.3	11.7	9.8	3.5
Fifth	54,158	1,999,029	30,807	4.0	7.1	8.5	8.9	9.5	10.4	19.6	13.6	12.9	5.5
Central Shenandoah	47,047	1,521,302	27,624	4.2	6.6	10.1	11.0	11.7	12.1	20.1	11.4	9.1	3.6
Lord Fairfax	33,382	1,122,380	28,142	4.5	7.0	9.5	10.4	11.2	11.8	20.0	12.1	9.7	3.8
Northern Virginia	276,324	16,545,430	50,925	2.6	3.1	3.8	4.3	4.6	5.1	12.1	13.4	29.2	21.8
Rappahannock-Rapidan	23,991	1,046,537	33,841	3.5	5.5	7.6	8.1	8.9	9.2	18.7	14.0	16.8	7.7
Thomas Jefferson	29,351	1,207,113	31,681	3.9	6.2	8.5	9.2	9.1	10.0	18.5	12.5	14.1	7.9
Central Shenandoah	42,559	1,473,560	29,555	4.0	7.1	9.0	9.6	10.2	11.2	20.5	13.3	11.1	4.0
West Piedmont	52,845	1,638,900	26,196	5.0	7.7	11.0	11.7	11.6	12.2	19.6	10.6	7.7	2.7
Southside	15,589	440,637	23,923	5.4	10.0	12.1	13.0	12.1	12.6	18.2	8.6	5.7	2.3
Piedmont	15,136	412,539	22,962	6.0	10.1	13.0	13.6	12.2	10.9	16.6	8.5	6.8	2.1
Richmond	140,933	6,496,469	38,537	2.7	4.5	5.8	6.4	7.1	8.2	18.1	16.6	21.3	9.5
RADCO	32,265	1,292,723	35,274	3.6	4.9	6.3	7.6	8.4	9.2	19.0	16.2	18.8	6.0
Northern Neck	9,462	306,585	25,402	5.9	10.0	11.3	11.3	10.7	10.5	16.6	9.7	8.7	5.2
Middle Peninsula	15,395	523,474	29,105	4.3	7.3	9.3	9.7	9.9	11.5	19.5	12.3	12.2	3.9
Crater	28,587	956,073	29,168	4.9	7.3	9.5	10.0	9.7	10.2	19.3	13.1	12.3	3.5
Southeastern Virginia	167,493	6,469,093	31,416	5.3	6.6	8.3	8.7	9.0	9.5	18.6	13.9	14.5	5.6
Peninsula	70,395	2,727,677	33,091	4.9	6.0	7.5	7.4	8.2	10.0	19.5	15.0	15.8	5.7
Accomack-Northampton	7,991	225,169	22,947	6.3	10.7	13.5	12.5	11.9	11.5	15.1	8.3	7.1	3.1

[a] Number of returns adjusted by counting two married separate returns as equivalent to one married joint or combined return.

[b] Details may not add to 100.0 due to rounding.

[c] Returns unassigned to geographic areas because the proper city or county could not be ascertained or because the returns were filed by nonresidents.

TABLE A3
Percentage Change in Median AGI for Married Couple Returns, 1982–1987[a]

	AGI ($)		Percent
	1982	1987	Change
VIRGINIA	24,908	33,510	34.54
UNASSIGNED[b]	15,774	18,267	15.80
COUNTIES	25,451	35,209	38.34
Accomack	17,074	23,691	38.75
Albemarle	26,487	36,975	39.60
Alleghany	22,312	29,069	30.28
Amelia	18,429	26,170	42.00
Amherst	21,909	29,662	35.39
Appomattox	20,218	27,226	34.66
Arlington	35,929	47,087	31.06
Augusta	21,744	28,309	30.19
Bath	17,663	22,398	26.81
Bedford	21,182	29,472	39.14
Bland	17,885	23,736	32.71
Botetourt	22,591	31,464	39.28
Brunswick	16,163	23,138	43.15
Buchanan	20,735	23,012	10.98
Buckingham	15,080	22,076	46.39
Campbell	22,220	29,754	33.91
Caroline	20,428	29,072	42.31
Carroll	15,899	22,698	42.76
Charles City	21,898	30,458	39.09
Charlotte	14,432	21,067	45.97
Chesterfield	31,768	42,888	35.00
Clarke	21,607	32,067	48.41
Craig	19,123	25,548	33.60
Culpeper	20,727	30,869	48.93
Cumberland	16,288	22,402	37.54
Dickenson	21,260	22,515	5.90
Dinwiddie	23,333	28,203	20.87
Essex	18,782	26,580	41.52
Fairfax	41,075	55,970	36.26
Fauquier	26,871	40,424	50.44
Floyd	17,031	24,018	41.03
Fluvanna	20,860	29,102	39.51
Franklin	18,971	26,261	38.43
Frederick	21,206	30,364	43.19
Giles	19,015	25,470	33.95
Gloucester	22,540	30,333	34.57
Goochland	24,107	35,409	46.88
Grayson	15,097	19,686	30.40
Greene	21,577	30,219	40.05
Greensville	17,112	23,734	38.70
Halifax	16,627	24,340	46.39
Hanover	28,419	38,710	36.21
Henrico	28,797	39,013	35.48
Henry	19,903	26,712	34.21
Highland	18,267	20,690	13.26
Isle of Wight	23,841	32,007	34.25
James City	27,337	37,835	38.40
King and Queen	18,665	26,357	41.21
King George	25,145	33,084	31.57
King William	25,502	33,678	32.06
Lancaster	19,373	26,958	39.15
Lee	15,883	19,839	24.91
Loudoun	32,839	47,236	43.84
Louisa	19,683	27,102	37.69
Lunenburg	14,910	21,495	44.16
Madison	18,013	26,647	47.93
Mathews	20,737	27,847	34.29
Mecklenburg	16,518	23,395	41.63
Middlesex	17,860	25,707	43.94
Montgomery	21,139	28,712	35.82
Nelson	17,929	24,754	38.07
New Kent	26,161	36,255	38.58
Northampton	15,811	21,113	33.53
Northumberland	17,781	23,759	33.62
Nottoway	18,845	24,587	30.47
Orange	20,467	29,651	44.87
Page	16,725	24,081	43.98
Patrick	16,681	24,427	46.44
Pittsylvania	18,778	26,267	39.88
Powhatan	24,799	34,426	38.82
Prince Edward	17,153	23,367	36.23
Prince George	26,430	33,897	28.25
Prince William	33,766	44,782	32.62
Pulaski	18,805	27,063	43.91
Rappahannock	19,012	29,065	52.88
Richmond	19,397	26,025	34.17
Roanoke	27,012	35,374	30.96
Rockbridge	18,032	24,591	36.37
Rockingham	19,657	27,579	40.23
Russell	20,118	22,435	11.52
Scott	18,958	22,816	20.35
Shenandoah	18,106	25,986	43.52
Smyth	16,318	22,858	40.08
Southampton	21,883	28,409	29.82
Spotsylvania	24,943	35,404	41.94

TABLE A3 (continued)
Percentage Change in Median AGI for Married Couple Returns, 1982–1987[a]

	AGI ($)		Percent
	1982	1987	Change
Stafford	28,367	39,358	38.75
Surry	20,186	27,770	37.57
Sussex	19,393	24,812	27.94
Tazewell	21,046	24,012	14.09
Warren	19,845	28,949	45.88
Washington	17,663	22,967	30.03
Westmoreland	18,115	25,119	38.66
Wise	22,147	25,655	15.84
Wythe	16,799	23,309	38.75
York	29,257	38,685	32.22
CITIES	24,357	31,330	28.63
Alexandria	33,728	43,730	29.65
Bedford	20,633	26,546	28.66
Bristol	16,610	18,474	11.22
Buena Vista	19,197	25,533	33.01
Charlottesville	23,262	30,478	31.02
Chesapeake	25,828	34,176	32.32
Clifton Forge	22,917	26,292	14.73
Colonial Heights	28,3[illegible]	34,900	23.06
Covington	20,[illegible]	26,138	28.07
Danville	20,050	25,624	27.80
Emporia	18,431	24,025	30.35
Fairfax	36,853	49,560	34.48
Falls Church	31,492	39,108	24.18
Franklin	22,994	32,567	41.63
Fredericksburg	23,188	30,164	30.08
Galax	15,921	19,979	25.49
Hampton	24,544	31,645	28.93
Harrisonburg	22,362	29,732	32.96
Hopewell	25,054	30,020	19.82
Lexington	23,167	30,000	29.49
Lynchburg	23,592	30,318	28.51
Manassas	31,884	43,928	37.77
Manassas Park	24,431	35,950	47.15
Martinsville	21,488	27,303	27.06
Newport News	24,840	31,472	26.70
Norfolk	21,843	26,455	21.11
Norton	22,059	24,925	12.99
Petersburg	23,279	26,897	15.54
Poquoson	28,392	38 822	36.74
Portsmouth	23,114	28,489	23.25
Radford	22,809	31,403	37.68
Richmond	24,025	31,913	32.83
Roanoke	21,337	27,270	27.81
Salem	23,727	31,074	30.96
South Boston	19,803	26,477	33.70
Staunton	22,485	28,263	25.70
Suffolk	22,522	30,803	36.77
Virginia Beach	27,390	33,992	24.10
Waynesboro	22,800	29,386	28.89
Williamsburg	25,497	33,605	31.80
Winchester	21,794	29,312	34.50

[a] This analysis makes no adjustment for annexations occurring in the 1982–1987 period.

[b] Returns unassigned to geographic areas because the proper city or county could not be ascertained or because the returns were filed by nonresidents.

TABLE A4
Adjusted Gross Income on Individual Returns, 1987

	Number of Returns[a]	AGI ($) Total (000)	AGI ($) Median Per Return	Percentage Distribution Of Returns By AGI Class ($000) Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
VIRGINIA	1,290,079	$19,903,892	$11,454	24.1%	21.0%	17.0%	12.4%	8.6%	5.7%	6.2%	2.5%	1.8%	0.8%
UNASSIGNED[b]	36,083	538,429	9,002	33.0	21.2	15.3	9.9	6.3	4.1	4.6	2.2	1.9	1.4
COUNTIES	733,354	11,707,842	11,787	24.0	20.1	16.5	12.4	8.6	5.9	6.7	2.9	2.1	0.8
Accomack	7,142	78,284	9,263	27.7	26.1	25.3	10.3	4.4	2.5	2.1	0.8	0.4	0.3
Albemarle	11,324	192,029	12,368	21.8	19.5	18.4	13.9	9.6	5.6	6.1	2.0	1.8	1.3
Alleghany	2,069	24,220	8,599	31.0	26.4	17.3	7.9	6.9	3.8	4.6	1.3	0.5	0.2
Amelia	1,630	18,289	9,142	27.5	27.2	19.7	12.1	6.3	3.2	2.5	0.7	0.8	0.0
Amherst	4,980	59,027	9,636	25.7	26.2	20.2	11.7	7.1	4.2	3.4	0.9	0.5	0.2
Appomattox	2,202	23,926	8,750	30.4	26.2	19.1	10.9	6.6	3.3	2.4	0.5	0.3	0.2
Arlington	56,259	1,383,066	19,913	11.7	12.9	12.6	13.0	12.0	9.8	13.0	7.0	6.0	2.0
Augusta	9,067	107,612	9,835	27.0	23.8	21.2	13.3	7.2	3.3	2.9	0.7	0.4	0.3
Bath	1,120	13,548	9,708	28.4	22.9	27.8	9.4	5.3	2.7	1.8	0.6	0.0	1.2
Bedford	6,960	87,146	9,704	27.2	24.3	19.4	12.1	7.0	4.1	3.5	1.2	0.9	0.4
Bland	829	9,067	9,150	30.0	24.1	19.8	11.9	7.4	3.1	3.0	0.0	0.6	0.0
Botetourt	4,229	50,070	9,123	30.1	24.1	18.7	11.3	6.2	3.4	3.9	1.3	0.6	0.4
Brunswick	2,923	30,648	8,611	27.2	31.6	19.8	11.0	5.7	2.3	1.4	0.4	0.4	0.2
Buchanan	3,229	40,144	8,184	33.9	25.2	16.9	9.8	5.7	2.6	3.5	1.1	0.5	0.9
Buckingham	2,177	22,503	8,555	29.4	29.1	19.7	12.2	5.8	1.5	1.6	0.4	0.5	0.0
Campbell	8,758	102,471	9,587	27.3	24.7	20.6	12.7	6.6	3.6	3.1	0.8	0.4	0.2
Caroline	4,225	50,025	9,795	25.1	26.0	21.3	12.9	6.2	3.7	3.5	0.9	0.4	0.2
Carroll	3,760	38,427	8,860	27.4	29.3	23.0	11.8	4.8	1.5	1.2	0.4	0.4	0.2
Charles City	1,789	22,069	9,811	25.9	25.1	19.9	12.8	7.9	3.5	3.5	1.2	0.0	0.3
Charlotte	2,037	21,827	9,437	25.3	27.9	24.5	12.9	4.9	2.1	1.6	0.4	0.5	0.0
Chesterfield	34,627	530,024	11,865	26.5	17.7	15.4	12.1	9.1	6.5	8.0	2.7	1.4	0.5
Clarke	2,141	31,576	11,216	21.4	24.1	18.8	13.9	8.4	5.1	4.5	1.7	1.3	0.8
Craig	651	7,363	10,427	24.9	23.0	25.2	14.7	6.3	2.8	2.3	0.0	0.8	0.0
Culpeper	4,984	68,013	10,668	24.9	22.5	20.0	13.4	7.7	4.4	4.1	1.5	0.9	0.6
Cumberland	1,410	14,326	8,547	28.5	30.3	21.6	9.5	5.5	1.7	2.0	0.6	D	D

TABLE A4 (continued)
Adjusted Gross Income on Individual Returns, 1987

	Number of Returns[a]	AGI ($) Total (000)	AGI ($) Median Per Return	Percentage Distribution Of Returns By AGI Class ($000) Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
COUNTIES (continued)													
Dickenson	1,562	$ 17,032	$ 7,528	35.7%	28.2%	13.7%	7.6%	6.1%	3.0%	3.6%	1.2%	0.5%	0.4%
Dinwiddie	4,166	47,882	9,401	26.5	26.6	20.5	12.1	6.1	3.5	3.5	0.8	0.3	0.2
Essex	2,048	24,807	9,686	26.0	25.6	21.2	13.7	6.2	2.7	1.9	1.2	1.0	0.5
Fairfax	167,190	3,512,832	16,436	20.7	14.4	11.5	11.9	10.4	8.5	11.1	5.6	4.4	1.5
Fauquier	8,568	171,849	11,984	22.5	20.8	17.0	13.2	9.0	5.4	5.8	2.5	2.1	1.7
Floyd	1,733	19,278	9,430	27.2	25.8	22.0	12.3	6.9	2.9	1.4	0.8	0.7	0.0
Fluvanna	1,992	24,187	9,727	25.7	25.7	20.1	12.8	6.9	3.5	3.2	1.2	0.7	0.4
Franklin	7,002	81,036	9,402	26.3	26.9	22.0	11.7	5.5	3.4	2.7	0.7	0.5	0.3
Frederick	7,868	100,756	10,150	27.2	22.2	19.0	13.0	7.8	4.9	3.6	1.2	0.6	0.5
Giles	2,943	35,304	9,712	28.3	23.0	17.0	13.1	11.0	4.0	2.2	0.5	0.4	0.4
Gloucester	4,658	60,770	9,487	30.1	22.2	16.6	10.5	8.5	4.9	4.5	1.4	0.9	0.6
Goochland	2,539	35,060	10,614	25.0	22.4	20.5	13.9	6.9	4.9	3.3	1.2	0.8	0.8
Grayson	2,418	23,506	8,440	29.0	30.5	23.4	9.6	4.0	1.8	0.8	0.4	0.2	0.2
Greene	1,728	21,333	10,971	24.4	21.4	21.8	17.2	7.8	2.6	3.2	1.0	0.6	0.0
Greensville	2,002	20,360	8,244	32.4	27.2	16.6	11.9	6.2	3.6	1.3	0.3	0.5	0.0
Halifax	4,897	53,711	9,523	25.4	27.2	23.2	14.0	5.7	2.1	1.4	0.4	0.3	0.1
Hanover	11,671	158,987	10,646	25.8	21.0	19.0	13.0	8.2	4.8	5.0	1.8	0.9	0.5
Henrico	44,461	732,993	13,746	19.7	17.7	16.9	15.3	11.1	7.6	7.4	2.4	1.3	0.7
Henry	13,564	151,211	9,958	26.7	23.5	25.2	13.6	5.6	2.5	1.9	0.5	0.3	0.1
Highland	361	4,594	9,868	19.4	31.6	22.4	9.7	7.8	3.0	3.9	2.2	0.0	0.0
Isle of Wight	4,894	61,858	10,259	26.9	22.2	18.2	13.2	8.4	5.1	3.8	1.3	0.6	0.3
James City	6,684	88,800	9,884	28.0	22.5	17.9	12.0	7.4	4.5	3.9	1.5	1.6	0.6
King and Queen	1,352	15,929	9,658	24.8	27.1	21.0	11.0	6.6	4.9	3.0	1.0	0.7	0.0
King George	2,365	34,234	11,162	24.9	21.5	15.6	12.4	8.7	5.8	6.7	2.6	1.4	0.4
King William	2,133	25,816	9,329	28.6	24.8	21.0	10.3	5.1	3.3	3.9	1.6	0.9	0.5
Lancaster	2,188	30,038	9,045	27.7	27.5	16.1	11.1	6.0	3.4	3.3	1.7	1.6	1.5
Lee	2,479	26,470	8,126	30.6	31.1	17.0	8.7	5.6	2.7	2.9	0.7	0.3	0.4
Loudoun	16,195	310,445	13,933	22.3	16.2	14.6	13.2	10.0	7.5	8.8	3.8	2.5	1.2
Louisa	3,799	45,425	9,529	25.7	26.8	21.0	11.1	6.4	3.6	3.0	1.3	0.9	0.2
Lunenburg	1,939	19,700	8,587	26.5	32.9	22.3	9.1	4.6	2.2	1.5	0.5	D	D

TABLE A4 (continued)
Adjusted Gross Income on Individual Returns, 1987

	Number of Returns[a]	AGI ($) Total (000)	AGI ($) Median Per Return	Percentage Distribution Of Returns By AGI Class ($000) Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
COUNTIES (continued)													
Madison	1,876	$ 23,493	$10,374	21.5%	26.8%	22.8%	13.5%	7.1%	3.0%	3.0%	1.0%	0.9%	0.4%
Mathews	1,371	18,403	9,874	24.7	26.0	19.1	9.3	8.7	5.0	3.9	1.5	1.2	0.6
Mecklenburg	5,848	62,439	8,813	27.6	29.4	21.2	12.4	4.4	2.4	1.4	0.6	0.3	0.3
Middlesex	1,494	18,898	9,019	27.8	27.6	17.0	10.6	6.8	3.0	3.7	1.7	1.2	0.5
Montgomery	13,067	149,485	8,698	32.5	23.6	16.9	11.2	7.0	3.7	2.8	1.2	0.8	0.2
Nelson	2,254	27,522	9,611	26.4	25.6	21.8	12.5	6.3	3.1	2.4	0.7	0.7	0.5
New Kent	1,768	22,826	10,100	28.3	21.3	19.8	10.6	7.3	5.0	5.1	1.5	0.8	0.3
Northampton	2,875	29,824	8,551	29.0	29.5	23.3	8.9	4.5	1.7	1.6	0.6	0.5	0.4
Northumberland	1,833	21,771	8,937	28.2	27.7	19.4	10.3	5.6	2.6	3.0	1.7	1.0	0.6
Nottoway	2,741	29,978	8,658	28.6	29.2	20.3	10.1	4.6	2.8	2.3	0.9	0.6	0.4
Orange	4,284	59,374	10,487	22.7	25.3	20.9	13.1	8.3	3.5	3.1	1.5	0.9	0.8
Page	3,974	44,677	9,230	26.9	27.3	22.5	9.9	6.3	2.7	2.7	0.8	0.8	0.2
Patrick	2,684	29,027	9,773	25.7	25.4	25.9	13.9	4.9	1.9	1.7	0.3	0.3	0.0
Pittsylvania	10,169	111,809	9,646	25.5	26.4	23.8	13.5	5.8	2.1	2.1	0.5	0.3	0.1
Powhatan	2,181	27,899	10,137	27.1	22.4	18.3	13.2	8.2	3.7	4.5	1.5	0.6	0.4
Prince Edward	2,984	33,429	8,688	28.4	29.3	18.9	10.4	6.0	2.6	2.5	1.0	0.6	0.3
Prince George	3,734	47,185	9,934	28.0	22.3	18.4	11.6	7.6	4.5	5.2	1.5	0.7	0.2
Prince William	35,297	555,690	12,605	26.1	16.5	14.2	12.9	9.5	7.0	8.5	3.2	1.7	0.4
Pulaski	6,281	70,606	9,012	30.3	24.6	18.4	11.4	7.8	3.5	2.7	0.7	0.5	0.2
Rappahannock	1,180	18,124	10,727	24.2	23.1	18.6	12.4	7.2	4.4	4.2	3.0	1.5	1.4
Richmond	1,966	23,102	9,249	28.4	25.4	20.5	11.6	5.0	3.8	2.9	1.0	0.9	0.4
Roanoke	15,179	204,315	10,032	28.5	21.4	17.4	11.3	7.8	5.1	5.3	1.6	1.0	0.6
Rockbridge	3,218	38,481	9,529	26.1	26.4	20.6	13.9	6.5	2.7	2.1	0.6	0.8	0.4
Rockingham	10,454	126,575	10,450	23.4	24.3	24.9	13.4	6.3	3.1	2.7	1.0	0.5	0.3
Russell	3,227	35,017	7,897	33.5	28.5	15.6	9.1	4.8	2.4	4.1	1.2	0.4	0.4
Scott	2,600	28,534	8,562	30.2	27.8	16.5	10.3	7.1	4.0	3.0	0.5	0.5	0.2
Shenandoah	6,106	76,077	10,233	24.7	24.3	22.1	13.4	6.9	3.6	3.0	0.9	0.7	0.4
Smyth	4,773	52,178	8,828	28.1	28.7	20.1	12.7	5.3	2.6	1.5	0.5	0.3	0.3
Southampton	2,893	32,728	8,758	29.3	27.5	17.0	11.4	6.3	3.4	3.5	0.9	0.6	0.2
Spotsylvania	8,556	114,898	10,648	27.7	20.1	16.9	12.8	8.5	5.3	5.4	2.0	1.1	0.2

TABLE A4 (continued)
Adjusted Gross Income on Individual Returns, 1987

	Number of Returns[a]	AGI ($) Total (000)	AGI ($) Median Per Return	Percentage Distribution Of Returns By AGI Class ($000) Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
COUNTIES (continued)													
Stafford	8,577	$ 118,852	$10,584	28.1%	20.1%	15.3%	13.0%	8.3%	5.6%	5.9%	2.3%	1.2%	0.3%
Surry	1,386	15,569	8,782	30.7	25.5	17.5	10.2	6.4	3.8	4.0	1.3	0.5	0.0
Sussex	2,473	27,815	8,645	30.8	26.4	17.8	11.5	6.2	3.6	2.1	0.6	0.5	0.5
Tazewell	5,438	67,933	8,553	30.5	27.5	17.0	9.6	6.1	3.2	3.2	1.3	0.8	0.7
Warren	4,972	65,231	10,613	25.3	22.5	18.2	15.0	7.9	4.7	4.1	1.2	0.6	0.4
Washington	6,392	72,298	8,571	29.3	29.0	18.0	10.4	5.7	3.2	2.6	0.9	0.5	0.5
Westmoreland	3,391	39,165	8,910	27.8	28.4	17.7	11.5	6.6	3.3	2.5	1.2	0.7	0.3
Wise	4,838	57,314	8,445	32.4	25.6	15.4	9.3	6.1	4.0	4.9	1.2	0.7	0.4
Wythe	4,411	44,419	8,332	31.8	27.4	20.8	10.6	4.7	2.3	1.3	0.4	0.3	0.3
York	6,883	85,098	8,891	32.9	22.0	15.2	10.7	7.5	4.4	4.2	1.7	1.0	0.4
CITIES	520,642	7,657,621	11,188	23.6	22.2	17.8	12.7	8.7	5.6	5.5	2.0	1.3	0.7
Alexandria	47,242	1,095,710	19,179	12.1	13.6	13.1	13.4	12.5	9.9	12.6	6.1	4.9	1.8
Bedford	1,240	13,881	9,330	27.6	25.9	21.2	12.9	4.7	3.1	3.1	1.0	0.6	0.0
Bristol	5,376	58,925	8,424	30.9	27.9	16.9	11.5	5.6	2.7	2.8	0.8	0.6	0.4
Buena Vista	1,243	12,920	8,555	30.7	27.3	16.3	14.2	6.0	2.8	2.0	0.7	0.0	0.0
Charlottesville	11,827	165,075	10,813	22.9	23.8	20.7	12.9	7.6	4.5	4.1	1.6	1.2	0.8
Chesapeake	26,633	347,460	10,268	26.7	22.4	17.5	12.5	8.1	5.5	4.9	1.4	0.7	0.2
Clifton Forge	993	11,037	8,358	32.1	26.7	17.5	8.3	5.5	4.1	3.4	1.4	0.9	0.0
Colonial Heights	3,663	50,102	11,181	25.3	20.4	18.4	13.4	8.3	5.1	6.1	1.9	0.9	0.2
Covington	1,475	16,912	8,857	28.7	27.6	18.1	8.9	6.2	5.2	3.8	0.9	0.3	0.3
Danville	12,270	140,863	9,244	27.5	26.6	20.5	12.3	5.4	3.1	3.0	1.0	0.4	0.3
Emporia	1,343	14,473	8,627	30.8	26.6	18.0	12.9	6.0	2.2	1.9	0.6	1.0	0.0
Fairfax	3,264	62,472	15,486	20.0	14.8	13.9	13.9	12.6	7.7	9.4	4.3	2.5	1.0
Falls Church	8,220	166,322	15,893	16.6	16.4	14.6	13.2	10.5	7.9	10.2	4.9	4.3	1.4
Franklin	1,531	18,589	8,712	29.5	27.6	15.7	10.5	6.2	3.8	4.6	0.8	0.7	0.6
Fredericksburg	5,502	87,486	11,624	22.0	22.2	17.8	13.8	8.6	6.0	6.0	1.7	1.1	0.7
Galax	1,571	15,105	7,954	33.0	28.8	21.8	8.1	4.5	0.9	1.3	0.6	0.7	0.3
Hampton	26,863	363,175	10,798	25.6	21.7	16.9	12.4	10.0	6.3	4.9	1.3	0.8	0.3
Harrisonburg	5,624	71,589	9,982	25.7	24.3	19.8	12.5	7.8	3.9	3.2	1.4	0.8	0.5
Hopewell	5,148	64,387	9,871	25.1	25.6	18.9	11.4	6.8	5.4	5.2	1.0	0.4	0.2
Lexington	1,039	14,019	9,626	25.0	27.0	17.3	11.7	6.9	3.8	3.5	2.4	1.0	1.3

TABLE A4 (continued)
Adjusted Gross Income on Individual Returns, 1987

	Number of Returns[a]	AGI ($) Total (000)	AGI ($) Median Per Return	Percentage Distribution Of Returns By AGI Class ($000) Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
CITIES (continued)													
Lynchburg	14,695	$ 193,695	$ 9,777	26.0%	25.1%	18.6%	11.6%	7.2%	4.4%	4.0%	1.4%	0.9%	0.7%
Manassas	6,469	120,701	13,102	23.6	17.3	14.7	13.5	9.2	7.5	9.2	3.0	1.6	0.5
Manassas Park	1,276	19,616	13,411	22.1	16.5	16.8	16.8	11.0	8.2	6.7	1.5	0.5	0.0
Martinsville	4,980	64,824	10,100	25.8	23.7	23.0	13.1	5.6	3.1	2.8	0.9	0.9	1.0
Newport News	33,803	453,374	10,398	26.7	22.0	16.4	11.5	9.6	6.5	4.9	1.4	0.6	0.3
Norfolk	51,498	698,282	10,402	23.9	24.6	19.3	12.9	7.9	4.7	3.9	1.3	0.8	0.6
Norton	680	7,270	7,982	35.4	24.4	14.6	11.2	5.6	3.4	3.5	1.0	0.9	0.0
Petersburg	10,936	128,853	9,349	27.8	25.5	20.0	11.2	6.5	3.9	3.4	0.9	0.4	0.4
Poquoson	1,831	22,413	8,664	34.3	21.5	13.4	10.4	8.1	4.9	4.7	1.5	D	D
Portsmouth	23,563	304,896	10,357	23.9	24.7	19.4	12.7	8.4	5.0	4.0	1.1	0.5	0.3
Radford	2,173	27,291	9,295	29.5	23.8	15.4	12.0	8.7	5.0	3.8	1.2	0.4	0.3
Richmond	70,744	1,090,944	11,964	20.5	21.9	19.2	14.2	8.9	5.5	5.8	2.0	1.2	0.9
Roanoke	25,846	329,373	9,776	25.6	25.6	20.2	11.7	6.9	4.2	3.6	0.9	0.7	0.5
Salem	5,207	66,773	10,260	24.7	24.3	19.9	12.6	7.5	4.9	3.9	1.0	0.7	0.5
South Boston	1,451	17,625	9,946	24.9	25.4	22.8	12.6	6.7	2.9	3.1	0.7	0.4	0.5
Staunton	5,107	66,205	10,530	22.5	25.2	22.2	13.3	7.4	4.2	2.8	1.1	0.8	0.5
Suffolk	10,456	129,413	9,620	27.1	24.8	18.0	12.3	8.1	4.4	3.3	1.0	0.6	0.4
Virginia Beach	65,123	954,714	10,945	26.0	20.9	16.2	12.3	8.9	5.7	6.0	2.0	1.3	0.7
Waynesboro	4,259	51,884	9,764	26.3	24.9	19.5	13.0	6.6	4.4	3.7	0.8	0.8	0.3
Williamsburg	2,594	37,636	9,766	28.0	23.1	16.5	11.6	7.3	4.5	4.2	2.1	1.3	1.3
Winchester	5,689	79,222	10,440	24.6	23.8	18.4	14.3	7.9	4.7	3.5	0.9	1.1	0.8
NON-MSA	303,404	3,684,740	9,476	27.3	25.4	20.1	12.1	6.6	3.5	3.0	1.0	0.7	0.4
MSA	950,592	15,680,723	12,398	22.7	19.6	16.1	12.6	9.3	6.5	7.2	3.0	2.1	0.9
Charlottesville	26,871	402,624	11,347	22.7	22.0	19.7	13.6	8.4	4.8	4.8	1.7	1.4	0.9
Danville	22,439	252,672	9,426	26.6	26.5	22.0	12.8	5.6	2.6	2.6	0.7	0.3	0.2
Johnson City-Kingsport-Bristol	14,368	159,757	8,515	30.1	28.4	17.3	10.8	5.9	3.1	2.7	0.8	0.5	0.4
Lynchburg	28,433	355,193	9,694	26.3	25.2	19.5	11.9	7.0	4.1	3.6	1.1	0.7	0.5

TABLE A4 (continued)
Adjusted Gross Income on Individual Returns, 1987

	Number of Returns[a]	AGI ($) Total (000)	AGI ($) Median Per Return	Percentage Distribution Of Returns By AGI Class ($000) Less Than 5.0	5–9.9	10–14.9	15–19.9	20–24.9	25–29.9	30–39.9	40–49.9	50–74.9	75 or More
MSAs (continued)													
Norfolk-Va. Beach-N. News	260,589	$ 3,546,030	$10,410	25.9%	22.6%	17.4%	12.3%	8.7%	5.4%	4.8%	1.5%	0.9%	0.5%
Northern Virginia	349,998	7,354,705	16,587	18.8	14.6	12.6	12.6	10.8	8.6	11.0	5.4	4.2	1.4
Richmond-Petersburg	197,433	2,959,211	11,825	22.8	20.6	18.1	13.6	9.0	5.9	6.2	2.0	1.1	0.6
Roanoke	50,461	650,531	9,833	26.7	24.1	19.2	11.7	7.2	4.5	4.2	1.2	0.8	0.5
PLANNING DISTRICTS	1,253,996	19,365,463	11,528	23.8	21.0	17.1	12.5	8.6	5.8	6.2	2.5	1.8	0.8
LENOWISCO	10,597	119,588	8,363	31.6	27.3	16.0	9.5	6.2	3.7	3.9	0.9	0.6	0.3
Cumberland Plateau	13,456	160,126	8,182	32.6	27.3	16.2	9.3	5.7	2.8	3.5	1.2	0.6	0.6
Mount Rogers	29,530	313,925	8,558	29.7	28.5	19.9	11.0	5.2	2.4	1.9	0.6	0.4	0.3
New River	26,197	301,963	8,985	30.9	23.9	17.5	11.6	7.8	3.7	2.7	1.0	0.7	0.2
Fifth	55,649	710,063	9,731	27.0	24.3	19.1	11.4	7.1	4.5	4.2	1.2	0.8	0.5
Central Shenandoah	41,492	507,427	10,004	25.3	24.7	21.8	13.1	6.9	3.5	2.9	1.0	0.6	0.4
Lord Fairfax	30,750	397,538	10,198	25.5	23.7	19.8	13.3	7.5	4.3	3.5	1.1	0.8	0.5
Northern Virginia	341,412	7,235,853	16,762	18.6	14.5	12.5	12.6	10.8	8.7	11.1	5.5	4.3	1.5
Rappahannock-Rapidan	20,892	340,852	11,079	23.1	22.8	19.1	13.2	8.3	4.5	4.5	1.9	1.5	1.1
Thomas Jefferson	32,924	475,571	10,976	23.3	22.8	20.0	13.2	8.1	4.5	4.4	1.6	1.3	0.8
Central Virginia	38,835	480,146	9,628	26.8	25.1	19.5	11.9	6.9	4.0	3.5	1.1	0.7	0.4
West Piedmont	50,669	578,770	9,634	26.4	25.4	23.2	13.0	5.5	2.7	2.4	0.7	0.4	0.3
Southside	15,119	164,422	9,082	26.6	28.7	21.7	12.7	5.3	2.3	1.6	0.5	0.4	0.2
Piedmont	14,921	160,052	8,773	27.8	29.4	20.8	10.9	5.4	2.3	2.0	0.7	0.5	0.2
Richmond	169,782	2,620,802	12,211	22.2	19.9	17.8	13.9	9.4	6.1	6.5	2.2	1.2	0.7
RADCO	29,225	405,496	10,698	26.1	21.5	17.1	13.0	8.1	5.3	5.5	1.9	1.0	0.3
Northern Neck	9,378	114,076	9,013	28.0	27.4	18.3	11.2	5.9	3.3	2.9	1.4	1.0	0.7
Middle Peninsula	13,056	164,623	9,494	27.8	24.7	18.8	10.9	7.2	4.1	3.7	1.4	1.0	0.5
Crater	34,851	416,626	9,463	27.7	25.0	19.0	11.7	6.7	4.1	3.9	1.0	0.5	0.2
Southeastern Virginia	186,591	2,547,941	10,438	25.4	23.0	17.8	12.5	8.4	5.2	4.8	1.5	0.9	0.5
Peninsula	78,658	1,050,496	10,254	27.2	21.9	16.5	11.8	9.3	6.0	4.7	1.4	0.8	0.4
Accomack-Northampton	10,017	108,108	9,040	28.1	27.1	24.7	9.9	4.5	2.3	2.0	0.7	0.4	0.3

[a] Details may not add to 100.0 due to rounding.

[b] Returns unassigned to geographic areas because the proper city or county could not be ascertained or because the returns were filed by nonresidents.

D = Data not disclosed to protect confidential information.

TABLE A5
Adjusted Gross Income Per Exemption, 1987[a]

Locality	Amount ($)	Index State = 100
VIRGINIA[b]	$13,347	100
COUNTIES	13,821	104
Accomack	8,712	65
Ablemarle	15,549	116
Alleghany	10,298	77
Amelia	9,321	70
Amherst	10,028	75
Appomattox	9,526	71
Arlington	20,970	157
Augusta	10,361	78
Bath	9,589	72
Bedford	11,345	85
Bland	8,641	65
Botetourt	11,299	85
Brunswick	8,383	63
Buchanan	8,884	67
Buckingham	8,193	61
Campbell	10,608	79
Caroline	9,970	75
Carroll	8,467	63
Charles City	10,708	80
Charlotte	8,032	60
Chesterfield	14,250	107
Clarke	13,157	99
Craig	9,470	71
Culpeper	11,309	85
Cumberland	8,333	62
Dickenson	8,452	63
Dinwiddie	9,928	74
Essex	10,140	76
Fairfax	19,707	148
Fauquier	17,069	128
Floyd	8,937	67
Fluvanna	10,341	77
Franklin	9,986	75
Frederick	11,284	85
Giles	9,785	73
Gloucester	11,120	83
Goochland	16,074	120
Grayson	7,948	60
Greene	10,295	77
Greensville	8,049	60
Halifax	8,523	64
Hanover	13,626	102
Henrico	15,069	113
Henry	9,878	74
Highland	9,016	68
Isle of Wight	$10,913	82
James City	14,114	106
King and Queen	9,705	73
King George	11,830	89
King William	11,341	85
Lancaster	12,736	95
Lee	7,805	58
Loudoun	17,100	128
Louisa	9,861	74
Lunenburg	7,998	60
Madison	10,410	78
Mathews	12,090	91
Mecklenburg	9,058	68
Middlesex	11,334	85
Montgomery	10,883	82
Nelson	10,199	76
New Kent	12,219	92
Northampton	8,356	63
Northumberland	10,696	80
Nottoway	9,379	70
Orange	11,274	84
Page	9,166	69
Patrick	9,167	69
Pittsylvania	9,098	68
Powhatan	12,309	92
Prince Edward	8,928	67
Prince George	11,509	86
Prince William	14,208	106
Pulaski	9,547	72
Rappahannock	13,905	104
Richmond	10,041	75
Roanoke	13,383	100
Rockbridge	9,623	72
Rockingham	10,369	78
Russell	8,471	63
Scott	8,723	65
Shenandoah	10,325	77
Smyth	8,726	65
Southampton	10,112	76
Spotsylvania	11,624	87
Stafford	12,946	97
Surry	9,210	69
Sussex	8,978	67
Tazewell	9,624	72
Warren	10,858	81

TABLE A5 (continued)
Adjusted Gross Income Per Exemption, 1987[a]

Locality	Amount ($)	Index State = 100
Washington	$ 9,506	71
Westmoreland	9,764	73
Wise	9,588	72
Wythe	8,737	65
York	13,182	99
CITIES	12,501	94
Alexandria	19,520	146
Bedford	9,874	74
Bristol	9,534	71
Buena Vista	8,649	65
Charlottesville	13,265	99
Chesapeake	11,431	86
Clifton Forge	10,178	76
Colonial Heights	12,709	95
Covington	9,539	71
Danville	10,276	77
Emporia	9,250	69
Fairfax	18,223	137
Falls Church	16,736	125
Franklin	11,532	86
Fredericksburg	13,709	103
Galax	9,020	68
Hampton	11,451	86
Harrisonburg	12,381	93
Hopewell	10,353	78
Lexington	12,321	92
Lynchburg	11,966	90
Manassas	14,945	112
Manassas Park	11,389	85
Martinsville	12,250	92
Newport News	11,404	85
Norfolk	11,172	84
Norton	9,665	72
Petersburg	9,720	73
Poquoson	13,005	97
Portsmouth	10,281	77
Radford	11,667	87
Richmond	13,415	101
Roanoke	11,255	84
Salem	11,971	90
South Boston	10,322	77
Staunton	$11,436	86
Suffolk	10,768	81
Virginia Beach	13,351	100
Waynesboro	11,443	86
Williamsburg	14,652	110
Winchester	12,512	94
NON-MSA	10,330	77
MSA	14,509	109
Charlottesville	13,850	104
Danville	9,667	72
Johnson City-Kingsport-Bristol	9,344	70
Lynchburg	11,100	83
Norfolk-Va. Beach-N. News	11,931	89
Northern Virginia	18,502	139
Richmond-Petersburg	13,621	102
Roanoke	12,110	91
PLANNING DISTRICTS	13,348	100
LENOWISCO	8,958	67
Cumberland Plateau	9,013	68
Mount Rogers	8,954	67
New River	10,295	77
Fifth	11,866	89
Central Shenandoah	10,676	80
Lord Fairfax	11,042	83
Northern Virginia	18,709	140
Rappahannock-Rapidan	13,852	104
Thomas Jefferson	13,039	98
Central Virginia	11,026	83
West Piedmont	9,929	74
Southside	8,859	66
Piedmont	8,627	65
Richmond	14,107	106
RADCO	12,137	91
Northern Neck	10,738	80
Middle Peninsula	11,041	83
Crater	10,250	77
Southeastern Virginia	11,869	89
Peninsula	11,980	90
Accomack-Northampton	8,612	65

[a] Excluding exemptions for the elderly and blind.

[b] Includes returns unassigned to geographic areas because the proper city or county could not be ascertained or because the returns were filed by nonresidents.

TABLE A6
Index of Income Concentration, 1987

Locality	Index
VIRGINIA	0.357
COUNTIES	0.355
Accomack	0.344
Albemarle	0.371
Alleghany	0.337
Amelia	0.329
Amherst	0.314
Appomattox	0.333
Arlington	0.337
Augusta	0.313
Bath	0.339
Bedford	0.323
Bland	0.312
Botetourt	0.332
Brunswick	0.331
Buchanan	0.345
Buckingham	0.322
Campbell	0.326
Caroline	0.329
Carroll	0.285
Charles City	0.346
Charlotte	0.309
Chesterfield	0.316
Clarke	0.351
Craig	0.289
Culpeper	0.336
Cumberland	0.329
Dickenson	0.344
Dinwiddie	0.330
Essex	0.340
Fairfax	0.349
Fauquier	0.385
Floyd	0.298
Fluvanna	0.327
Franklin	0.322
Frederick	0.331
Giles	0.310
Gloucester	0.323
Goochland	0.405
Grayson	0.299
Greene	0.298
Greensville	0.326
Halifax	0.308
Hanover	0.334
Henrico	0.339
Henry	0.322
Highland	0.300
Isle of Wight	0.323
James City	0.374
King and Queen	0.335
King George	0.329
King William	0.348
Lancaster	0.384
Lee	0.338
Loudoun	0.344
Louisa	0.332
Lunenburg	0.316
Madison	0.326
Mathews	0.339
Mecklenburg	0.339
Middlesex	0.350
Montgomery	0.356
Nelson	0.344
New Kent	0.323
Northampton	0.351
Northumberland	0.357
Nottoway	0.347
Orange	0.338
Page	0.323
Patrick	0.288
Pittsylvania	0.308
Powhatan	0.331
Prince Edward	0.345
Prince George	0.332
Prince William	0.322
Pulaski	0.318
Rappahannock	0.388
Richmond	0.352
Roanoke	0.346
Rockbridge	0.317
Rockingham	0.311
Russell	0.333
Scott	0.308
Shenandoah	0.317
Smyth	0.309
Southampton	0.341
Spotsylvania	0.316
Stafford	0.327
Surry	0.336
Sussex	0.346
Tazewell	0.345
Warren	0.318
Washington	0.331
Westmoreland	0.351
Wise	0.346
Wythe	0.329
York	0.358
CITIES	0.355
Alexandria	0.340
Bedford	0.340
Bristol	0.340
Buena Vista	0.307
Charlottesville	0.386
Chesapeake	0.322
Clifton Forge	0.379
Colonial Heights	0.329
Covington	0.326
Danville	0.353
Emporia	0.348
Fairfax	0.344
Falls Church	0.356
Franklin	0.389
Fredericksburg	0.381
Galax	0.357
Hampton	0.326
Harrisonburg	0.368
Hopewell	0.323
Lexington	0.361
Lynchburg	0.374
Manassas	0.339
Manassas Park	0.283
Martinsville	0.395
Newport News	0.336
Norfolk	0.357
Norton	0.379
Petersburg	0.360
Poquoson	0.334
Portsmouth	0.324
Radford	0.356
Richmond	0.377
Roanoke	0.364
Salem	0.338
South Boston	0.345
Staunton	0.335
Suffolk	0.342
Virginia Beach	0.356
Waynesboro	0.343
Williamsburg	0.407
Winchester	0.374

TABLE A6 (continued)
Index of Income Concentration, 1987

Locality	Index
NON-MSA	0.339
MSA	0.357
Charlottesville	0.372
Danville	0.332
Johnson City-Kingsport-Bristol	0.329
Lynchburg	0.345
Norfolk-Va. Beach-N. News	0.347
Northern Virginia	0.346
Richmond-Petersburg	0.352
Roanoke	0.358
PLANNING DISTRICTS	0.355
LENOWISCO	0.337
Cumberland Plateau	0.342
Mount Rogers	0.321
New River Valley	0.336
Fifth	0.355
Central Shenandoah	0.326
Lord Fairfax	0.334
Northern Virginia	0.347
Rappahannock-Rapidan	0.369
Thomas Jefferson	0.368
Central Virginia	0.341
West Piedmont	0.329
Southside	0.328
Piedmont	0.331
Richmond Regional	0.354
RADCO	0.334
Northern Neck	0.362
Middle Peninsula	0.338
Crater	0.343
Southeastern Virginia	0.349
Peninsula	0.344
Accomack-Northampton	0.346

Virginia Metropolitan Statistical Areas

Charlottesville

- Charlottesville City
- Albemarle County
- Fluvanna County
- Greene County

Danville

- Danville City
- Pittsylvania County

Johnson City-Kingsport-Bristol, Tennessee-Virginia

Virginia Portion:
- Bristol City
- Scott County
- Washington County

Tennessee Portion:
- Carter County
- Hawkins County
- Sullivan County
- Unicoi County
- Washington County

Lynchburg[a]

- Lynchburg City
- Amherst County
- Campbell County

Norfolk-Virginia Beach-Newport News[b]

- Chesapeake City
- Norfolk City —
- Portsmouth City
- Suffolk City
- Virginia Beach City
- Hampton City
- Newport News City
- Poquoson City
- Williamsburg City
- Gloucester County
- James City County
- York County

Richmond-Petersburg[c]

- Richmond City
- Charles City County
- Chesterfield County
- Goochland County
- Hanover County
- Henrico County
- New Kent County
- Powhatan County
- Colonial Heights City
- Hopewell City
- Petersburg City
- Dinwiddie County
- Prince George County

Roanoke[d]

- Roanoke City
- Salem City
- Botetourt County
- Roanoke County

Washington, D.C.-Maryland-Virginia[e]

Virginia Portion:
- Alexandria City
- Fairfax City
- Falls Church City
- Manassas City
- Manassas Park City
- Arlington County
- Fairfax County
- Loudoun County
- Prince William County
- Stafford County

District of Columbia

Maryland Portion:
- Calvert County
- Charles County
- Frederick County
- Montgomery County
- Prince George's County

[a] Appomattox County was removed from the Lynchburg MSA on June 30, 1983.

[b] On June 30, 1983 the Norfolk-Virginia Beach-Portsmouth MSA and the Newport News-Hampton MSA were combined to form the Norfolk-Virginia Beach-Newport News MSA.

[c] On June 30, 1983 the Petersburg-Colonial Heights-Hopewell MSA and the Richmond MSA were combined to form the Richmond-Petersburg MSA.

[d] Craig County was removed from the Roanoke MSA on June 30, 1983.

[e] Stafford County, Va., and Calvert and Frederick Counties, Md., were added to the Washington, D.C.-Md.-Va. MSA on June 30, 1983.

Virginia Planning Districts

1 LENOWISCO

Norton City
Lee County
Scott County
Wise County

2 Cumberland Plateau

Buchanan County
Dickenson County
Russell County
Tazewell County

3 Mount Rogers

Bristol City
Galax City
Bland County
Carroll County
Grayson County
Smyth County
Washington County
Wythe County

4 New River Valley

Radford City
Floyd County
Giles County
Montgomery County
Pulaski County

5 Fifth

Clifton Forge City
Covington City
Roanoke City
Salem City
Alleghany County
Botetourt County
Craig County
Roanoke County

6 Central Shenandoah

Buena Vista City
Harrisonburg City
Lexington City
Staunton City
Waynesboro City
Augusta County
Bath County
Highland County
Rockbridge County
Rockingham County

7 Lord Fairfax

Winchester City
Clarke County
Frederick County
Page County
Shenandoah County
Warren County

8 Northern Virginia

Alexandria City
Fairfax City
Falls Church City
Manassas City
Manassas Park City
Arlington County
Fairfax County
Loudoun County
Prince William County

9 Rappahannock-Rapidan

Culpeper County
Fauquier County
Madison County
Orange County
Rappahannock County

10 Thomas Jefferson

Charlottesville City
Albemarle County
Huvanna County
Greene County
Louisa County
Nelson County

11 Central Virginia

Bedford City
Lynchburg City
Amherst County
Appomattox County
Bedford County
Campbell County

12 West Piedmont

Danville City
Martinsville City
Franklin County
Henry County
Patrick County
Pittsylvania County

13 Southside

South Boston City
Brunswick County
Halifax County
Mecklenburg County

14 Piedmont

Amelia County
Buckingham County
Charlotte County
Cumberland County
Lunenburg County
Nottoway County
Prince Edward County

15 Richmond Regional

Richmond City
Charles City County
Chesterfield County
Goochland County
Hanover County
Henrico County
New Kent County
Powhatan County

16 RADCO

Fredericksburg City
Caroline County
King George County
Spotsylvania County
Stafford County

17 Northern Neck

Lancaster County
Northumberland County
Richmond County
Westmoreland County

18 Middle Peninsula

Essex County
Gloucester County
King and Queen County
King William County
Mathews County
Middlesex County

Virginia Planning Districts (continued)

19 Crater

Colonial Heights City
Emporia City
Hopewell City
Petersburg City
Dinwiddie County
Greensville County
Prince George County
Surry County
Sussex County

20 Southeastern Virginia

Chesapeake City
Franklin City
Norfolk City
Portsmouth City
Suffolk City
Virginia Beach City
Isle of Wight County
Southampton County

21 Peninsula

Hampton City
Newport News City
Poquoson City
Williamsburg City
James City County
York County

22 Accomack-Northampton

Accomack County
Northampton County

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